Monthly Financial Report

March 31, 2026

FISCAL YEAR 2026

DeKalb County School District
Byron Schueneman, Chief Financial Officer

DeKalb County School District

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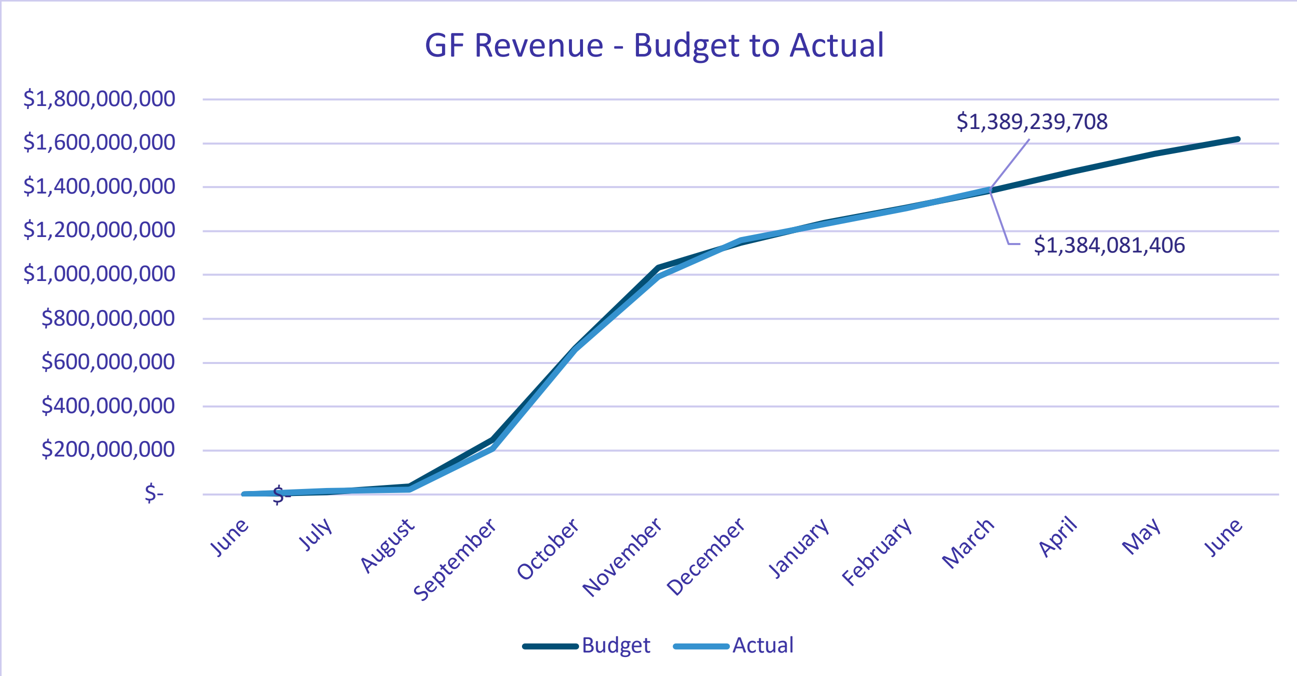
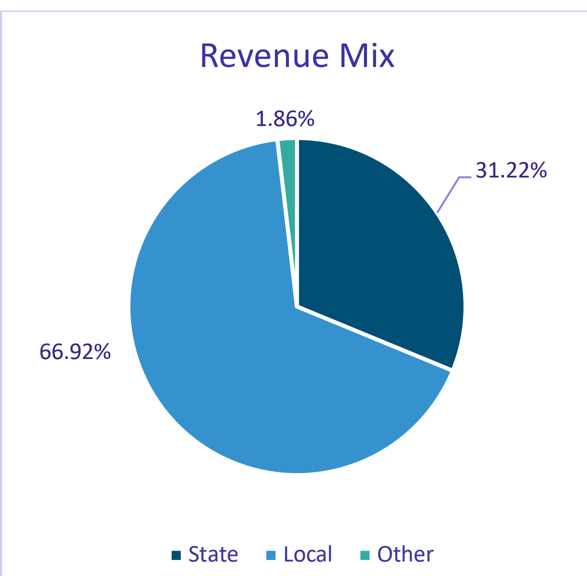
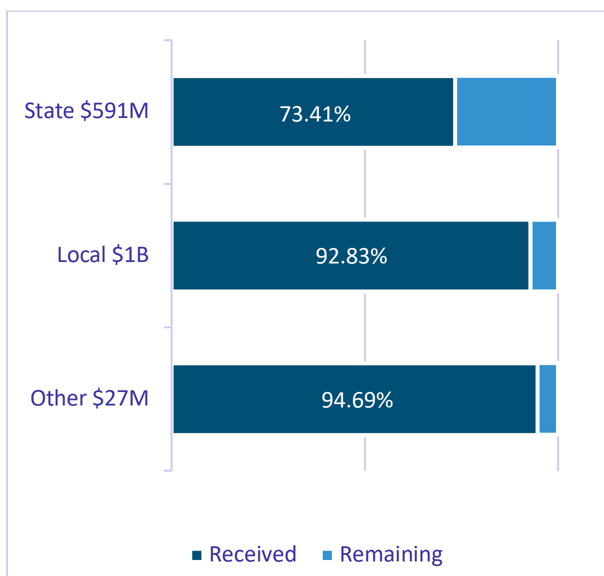
Key Performance Indicators

General Fund Revenues

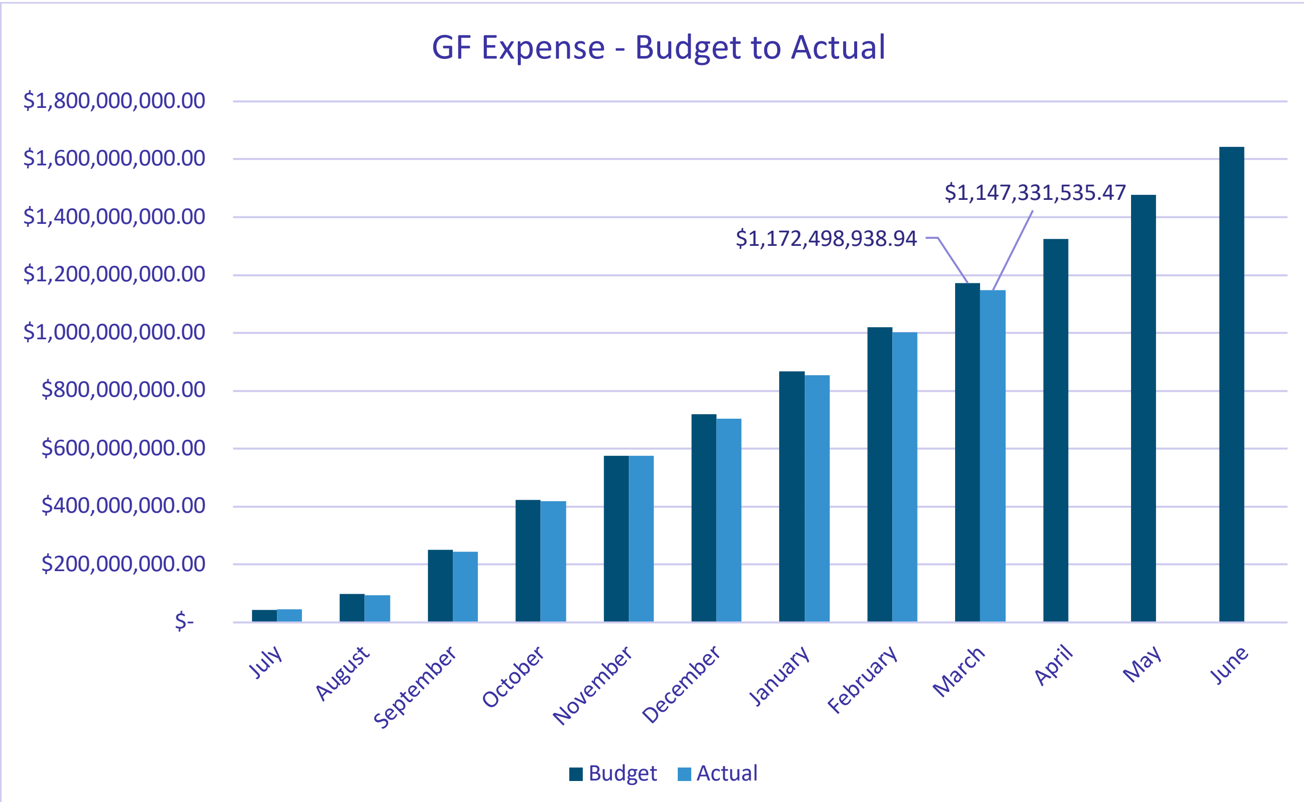


	Amount Collected	Percentage of Budget
Actual	$1.389B	85.8%
Benchmark	$1.384B	85.5%
Difference	**+$5M**	**+0.3%**

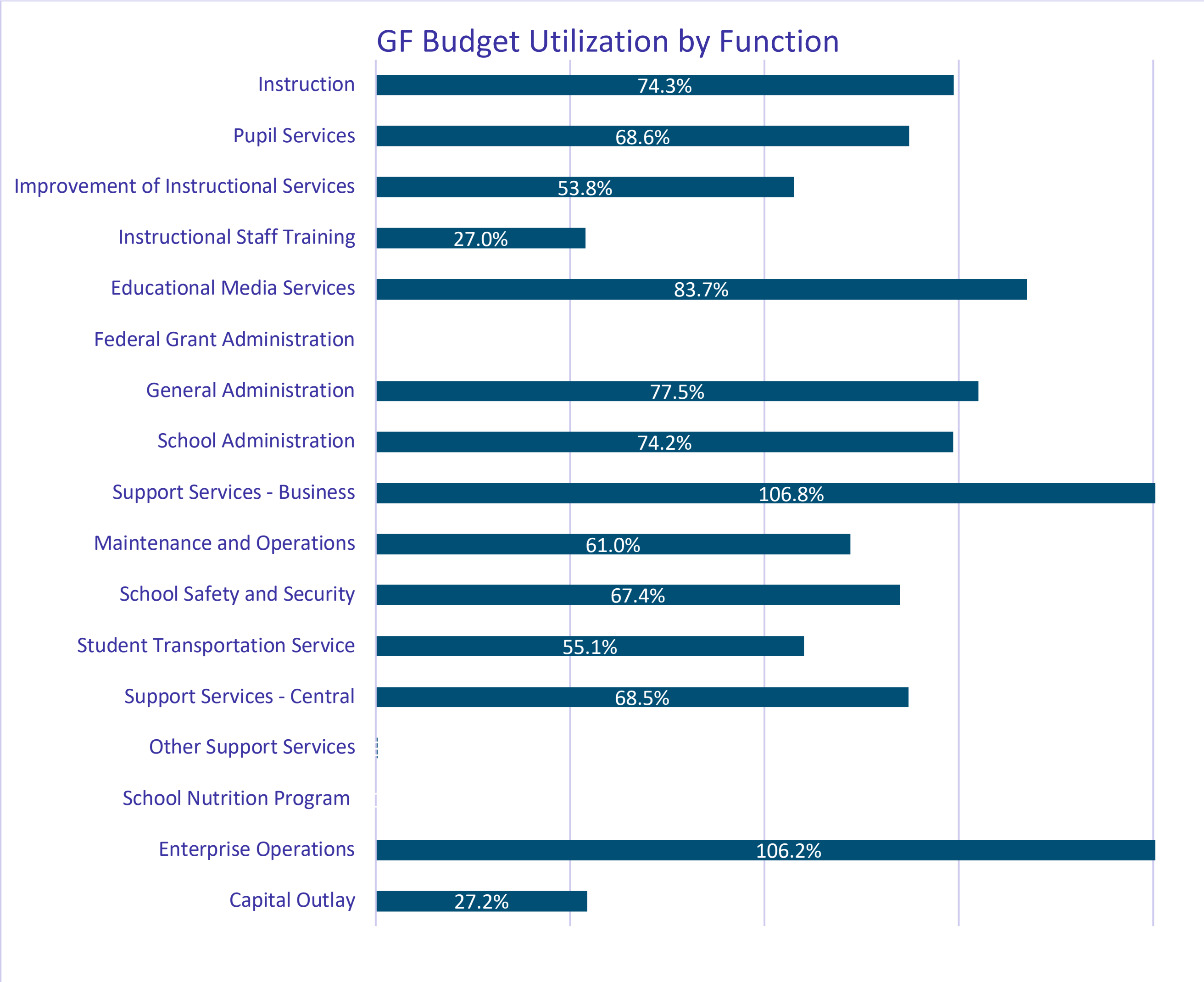




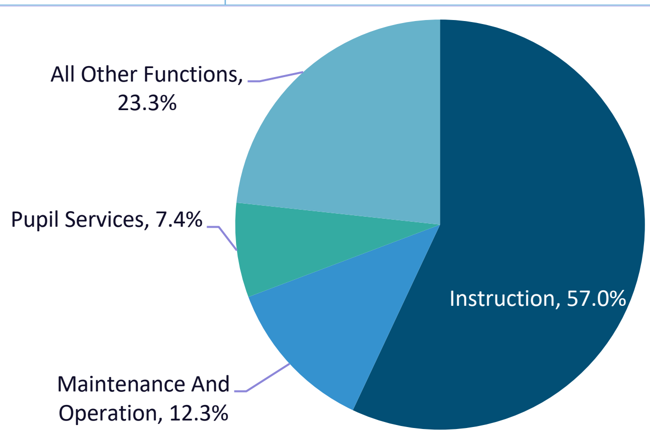
General Fund Expenses



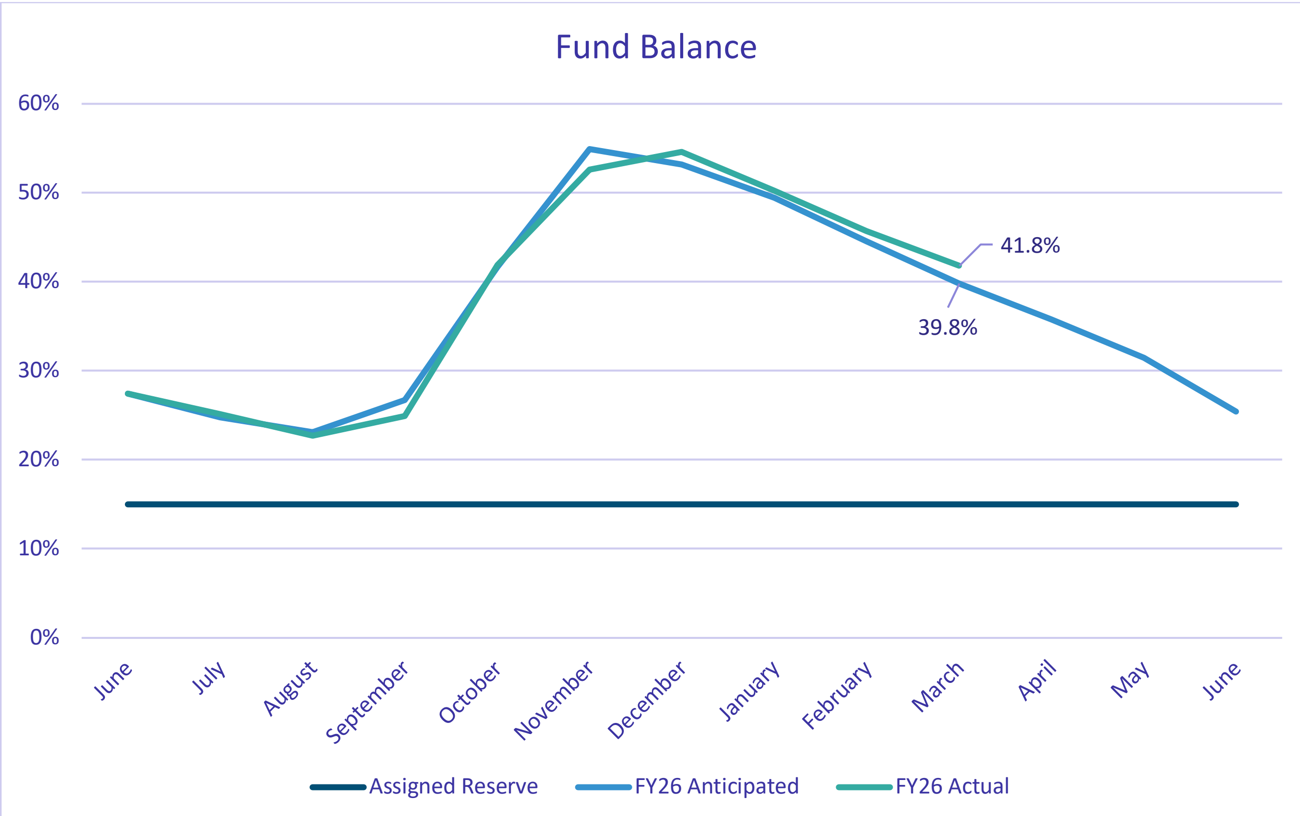
	Amount Spent	Percentage of Budget
Actual + Transfer Out	$1.147B	70.3%
Benchmark	$1.172B	71.2%
Difference	**-$25M**	**-0.9%**



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	$652.1M	57.0%
M&O	$140.3M	12.3%
Pupil Services	$85.2M	7.4%



Fund Balance



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	$1.5M		
Committed (15%)	$241.9M	15.0%	15.0%
Unassigned	$439.5M	26.8%	24.8%
Total	**$682.9M**	**41.8%**	**39.8%**

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

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Assets						
Cash and Cash Equivalents	$ 734,559,772	$ 544,964,170	$ -	$ 22,693,398	$ 4,611,848	$ 1,306,829,187
Receivable, Net						
State Government	57,590,141	-	-	-	1,535,654	59,125,795
Federal Government	-	-	-	-	14,502,359	14,502,359
Other	18,884,579	-	-	3,090	25,700	18,913,369
Inventories	1,469,897	-	-	1,821,045	-	3,290,942
Total assets and deferred outflows of resources	$ 812,504,389	$ 544,964,170	$ -	$ 24,517,533	$ 20,675,561	$ 1,402,661,653
Liabilities						
Accounts Payable	$ 64,172	$ 220,838	$ -	$ -	$ 92,478	$ 377,489
Salaries & Benefits Payable	75,463,665	-	-	-	-	75,463,665
Payroll Withholdings Payable	54,151,573	-	-	-	-	54,151,573
Unearned/Unavailable Revenue	-	-	-	-	722,004	722,004
Total liabilities	129,679,410	220,838	-	-	814,482	130,714,730
Total liabilities and deferred inflows of resources	129,679,410	220,838	-	-	814,482	130,714,730
FUND BALANCES						
Nonspendable						
Reserve for Inventories	$ 1,469,897	$ -	$ -	$ 1,821,045	$ -	$ 3,290,942
Restricted						
Capital Projects	-	516,906,465	-	-	-	516,906,465
Continuation of Grant Programs	-	-	-	22,696,488	8,841,864	31,538,352
Committed						
Reserve	241,906,168	-	-	-	-	241,906,168
Assigned						
Capital Projects	-	27,836,867	-	-	-	27,836,867
Student Activity Accounts	-	-	-	-	11,019,215	11,019,215
Unassigned	439,448,914	-	-	-	-	439,448,914
Total fund balances	682,824,979	544,743,331	-	24,517,533	19,861,079	1,271,946,923
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 812,504,389	$ 544,964,170	$ -	$ 24,517,533	$ 20,675,561	$ 1,402,661,653

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 March 31, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property Taxes	$ 929,718,138	$ -	$ -	$ -	$ -	$ 929,718,138
Sales Taxes	7,604,286	103,783,105	-	-	-	111,387,391
State Funds	433,737,160	-	-	1,220,840	24,320,116	459,278,116
Federal Funds	-	-	-	41,949,819	67,478,060	109,427,879
Charges for Services	323,257	-	-	489,183	5,775,292	6,587,732
Investment Earnings	16,924,968	16,012,592	-	-	2,409	32,939,969
Miscellaneous	931,898	265,701	-	1,756,745	12,708,486	15,662,831
Total revenues	1,389,239,708	120,061,399	-	45,416,587	110,284,362	1,665,002,056
EXPENDITURES						
Current						
Instruction	652,106,808	22,884,339	-	-	49,888,977	724,880,124
Pupil Services	85,222,209	-	-	-	16,344,521	101,566,730
Improvement of Instructional Services	25,812,904	12,240,239	-	-	605,959	38,659,102
Instructional Staff Training	400,996	-	-	-	20,680,332	21,081,328
Educational Media Services	16,010,273	-	-	-	6,069	16,016,343
Federal Grant Administration	-	-	-	-	3,939,703	3,939,703
General Administration	29,778,894	-	-	-	1,293,527	31,072,421
School Administration	68,339,093	-	-	-	220,973	68,560,067
Support Services - Business	14,316,956	-	-	97,139	171,210	14,585,304
Maintenance And Operation	140,258,133	1,557,774	-	-	777,602	142,593,509
School Safety And Security	21,238,442	-	-	-	5,568,958	26,807,400
Student Transportation Service	51,476,357	1,830,387	-	-	4,703,515	58,010,259
Support Services - Central	37,901,441	8,971,841	-	-	33,858	46,907,140
Other Support Services	4,114	-	-	-	238,591	242,705
School Nutrition Program	-	-	-	49,171,979	-	49,171,979
Enterprise Operations	265,393	-	-	-	1,972,693	2,238,086
Capital Outlays						
Facilities Acquistion & Construction	878,989	143,675,149	-	-	87,500	144,641,638
Total expenditures	1,144,011,003	191,159,728	-	49,269,117	106,533,989	1,490,973,837
Excess (deficiency) of revenues over expenditures	245,228,705	(71,098,329)	-	(3,852,530)	3,750,373	174,028,219
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	-	167,708	-	-	3,702,394	3,870,101
Operating Transfers To Other Funds	(3,320,532)	-	-	-	(549,569)	(3,870,101)
Sale or Compensation for the Loss of Capital Assets	403,789	-	-	-	-	403,789
Total other financing sources (uses)	(2,916,743)	167,708	-	-	3,152,824	403,789
Net change in fund balances	242,311,962	(70,930,621)	-	(3,852,530)	6,903,197	174,432,009
Fund balances - beginning	440,513,017	615,673,952	-	28,370,063	12,957,881	1,097,514,913
Fund balances - ending	$ 682,824,979	$ 544,743,331	$ -	$ 24,517,533	$ 19,861,079	$ 1,271,946,922

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	$ 929,718,138	$ (71,778,833)	$ 946,887,449
Sales Taxes	6,000,000	6,000,000	7,604,286	1,604,286	8,465,777
State Funds	590,784,324	590,859,679	433,737,160	(157,122,519)	558,627,472
Federal Funds	-	-	-	-	-
Charges for Services	1,000,000	1,000,000	323,257	(676,743)	1,271,658
Investment Earnings	17,500,000	17,500,000	16,924,968	(575,032)	25,443,797
Miscellaneous	2,730,000	2,730,000	931,898	(1,798,102)	3,427,217
Total revenues	1,619,511,295	1,619,586,650	1,389,239,708	(230,346,942)	1,544,123,370
EXPENDITURES					
Current					
Instruction	875,157,860	877,901,955	652,106,808	225,795,147	919,354,380
Pupil Services	131,593,829	124,224,134	85,222,209	39,001,925	98,266,441
Improvement of Instructional Services	46,150,088	47,969,728	25,812,904	22,156,824	19,440,348
Instructional Staff Training	1,029,984	1,486,985	400,996	1,085,989	606,613
Educational Media Services	19,245,384	19,126,855	16,010,273	3,116,582	23,982,980
Federal Grant Administration	-	-	-	-	23,598
General Administration	43,738,097	38,426,980	29,778,894	8,648,086	57,533,446
School Administration	92,237,118	92,067,606	68,339,093	23,728,513	90,642,207
Support Services - Business	12,819,712	13,402,065	14,316,956	(914,891)	23,469,802
Maintenance And Operation	227,893,722	229,895,284	140,258,133	89,637,151	169,324,234
School Safety And Security	12,437,618	31,518,216	21,238,442	10,279,774	21,696,769
Student Transportation Service	91,918,519	93,479,645	51,476,357	42,003,288	82,898,384
Support Services - Central	55,057,472	55,323,699	37,901,441	17,422,258	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	265,393	(15,393)	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	1,630,259,853	1,144,011,003	486,248,850	1,560,609,351
Total expenditures	1,612,707,789	1,630,259,853	1,144,011,003	486,248,850	1,560,609,351
Excess (deficiency) of revenues over expenditures	6,803,506	(10,673,203)	245,228,705	255,901,908	(16,485,981)
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	-	-	31,478,428
Operating Transfers To Other Funds	(8,100,000)	(8,450,000)	(3,320,532)	5,129,468	(64,964,205)
Sale or Compensation for the Loss of Capital Assets	100,000	100,000	403,789	303,789	139,370
Total other financing sources (uses)	(8,000,000)	(8,350,000)	(2,916,743)	5,433,257	(33,346,406)
Net change in fund balances	(1,196,494)	(19,023,203)	242,311,962	261,335,165	(49,832,387)
Fund balances - beginning	440,513,017	440,513,017	440,513,017	-	490,345,404
Fund balances - ending	$ 439,316,523	$ 421,489,814	$ 682,824,979	$ 261,335,165	$ 440,513,017

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	103,783,105	(325,216,895)	154,532,044
State Funds	-	-	-	-	4,554,541
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	1,750,000	1,750,000	16,012,592	14,262,592	28,725,933
Miscellaneous	-	-	265,701	265,701	340,058
Total revenues	430,750,000	430,750,000	120,061,399	(310,688,601)	188,152,576
EXPENDITURES					
Current					
Instruction	-	58,994,734	22,884,339	36,110,396	23,631,055
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	56,854,061	12,240,239	44,613,822	13,344,860
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	-	-	-
Maintenance And Operation	9,954,118	9,008,365	1,557,774	7,450,591	1,801,398
School Safety And Security	-	-	-	-	-
Student Transportation Service	(1,000,000)	5,748,403	1,830,387	3,918,016	2,779,790
Support Services - Central	18,000,000	36,990,187	8,971,841	28,018,347	5,127,797
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	29,491,977	827,706,087	143,675,149	684,030,938	200,482,662
Total current	56,446,094	995,301,837	191,159,728	804,142,109	247,167,561
Total expenditures	56,446,094	995,301,837	191,159,728	804,142,109	247,167,561
Excess (deficiency) of revenues over expenditures	374,303,906	(564,551,837)	(71,098,329)	493,453,508	(59,014,986)
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	-	-	167,708	167,708	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	167,708	(83,235,734)	56,048,893
Net change in fund balances	457,707,348	(481,148,395)	(70,930,621)	410,217,774	(2,966,093)
Fund balances - beginning	615,673,952	615,673,952	615,673,952	-	618,640,045
Fund balances - ending	$ 1,073,381,300	$ 134,525,557	$ 544,743,331	$ 410,217,774	$ 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	-	-	1,220,840	1,220,840	1,772,268
Federal Funds	10,357,738	10,357,738	41,949,819	31,592,081	58,982,581
Charges for Services	72,861,878	72,861,878	489,183	(72,372,696)	631,350
Investment Earnings	-	-	-	-	-
Miscellaneous	612,751	612,751	1,756,745	1,143,994	1,533,050
Total revenues	83,832,367	83,832,367	45,416,587	(38,415,780)	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	-	-	97,139	(97,139)	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	49,171,979	36,660,389	63,309,133
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	-	-	-	-	-
Total current	85,832,367	85,832,367	49,269,117	36,563,250	63,358,665
Total expenditures	85,832,367	85,832,367	49,269,117	36,563,250	63,358,665
Excess (deficiency) of revenues over expenditures	(2,000,000)	(2,000,000)	(3,852,530)	(1,852,530)	(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	-	-	(3,852,530)	(3,852,530)	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	$ 24,517,533	$ (3,852,530)	$ 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	-	33,964,098	24,320,116	(9,643,982)	48,833,992
Federal Funds	-	153,727,229	67,478,060	(86,249,169)	188,407,787
Charges for Services	-	-	5,775,292	5,775,292	2,572,201
Investment Earnings	-	-	2,409	2,409	14,905
Miscellaneous	90,320	8,239,692	12,708,486	4,468,794	18,276,821
Total revenues	90,320	195,931,018	110,284,362	(85,646,656)	258,105,706
EXPENDITURES					
Current					
Instruction	16,280,706	72,573,155	49,888,977	22,684,178	130,265,689
Pupil Services	3,654,143	21,398,551	16,344,521	5,054,029	38,799,169
Improvement of Instructional Services	-	1,512,131	605,959	906,172	3,236,069
Instructional Staff Training	24,406,992	52,715,970	20,680,332	32,035,638	31,023,752
Educational Media Services	29,700	33,709	6,069	27,640	625,854
Federal Grant Administration	4,452,160	5,985,103	3,939,703	2,045,399	4,836,467
General Administration	175,254	5,036,590	1,293,527	3,743,063	5,078,060
School Administration	-	186,079	220,973	(34,894)	2,397,400
Support Services - Business	10,500	146,500	171,210	(24,710)	597,576
Maintenance And Operation	131,790	467,566	777,602	(310,036)	7,316,152
School Safety And Security	-	8,988,270	5,568,958	3,419,312	6,220,551
Student Transportation Service	405,957	30,896,436	4,703,515	26,192,921	5,525,452
Support Services - Central	14,700	707,748	33,858	673,891	1,434,826
Other Support Services	-	491,585	238,591	252,993	467,661
School Nutrition Program	-	-	-	-	1,616,511
Enterprise Operations	4,674,000	4,719,000	1,972,693	2,746,307	3,997,935
Capital Outlays					
Facilities Acquisition & Construction	-	175,000	87,500	87,500	20,644,454
Total current	54,235,900	206,033,392	106,533,989	99,499,403	264,083,578
Total expenditures	54,235,900	206,033,392	106,533,989	99,499,403	264,083,578
Excess (deficiency) of revenues over expenditures	(54,145,580)	(10,102,374)	3,750,373	13,852,747	(5,977,872)
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	4,774,000	5,129,080	3,702,394	(1,426,687)	10,616,481
Operating Transfers To Other Funds	-	(134,750)	(549,569)	(414,819)	(32,581,394)
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	4,774,000	4,994,330	3,152,824	(1,841,506)	(21,964,912)
Net change in fund balances	(49,371,580)	(5,108,043)	6,903,197	12,011,241	(27,942,785)
Fund balances - beginning	12,957,881	12,957,881	12,957,881	-	40,900,666
Fund balances - ending	$ (36,413,699)	$ 7,849,838	$ 19,861,079	$ 12,011,241	$ 12,957,881

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