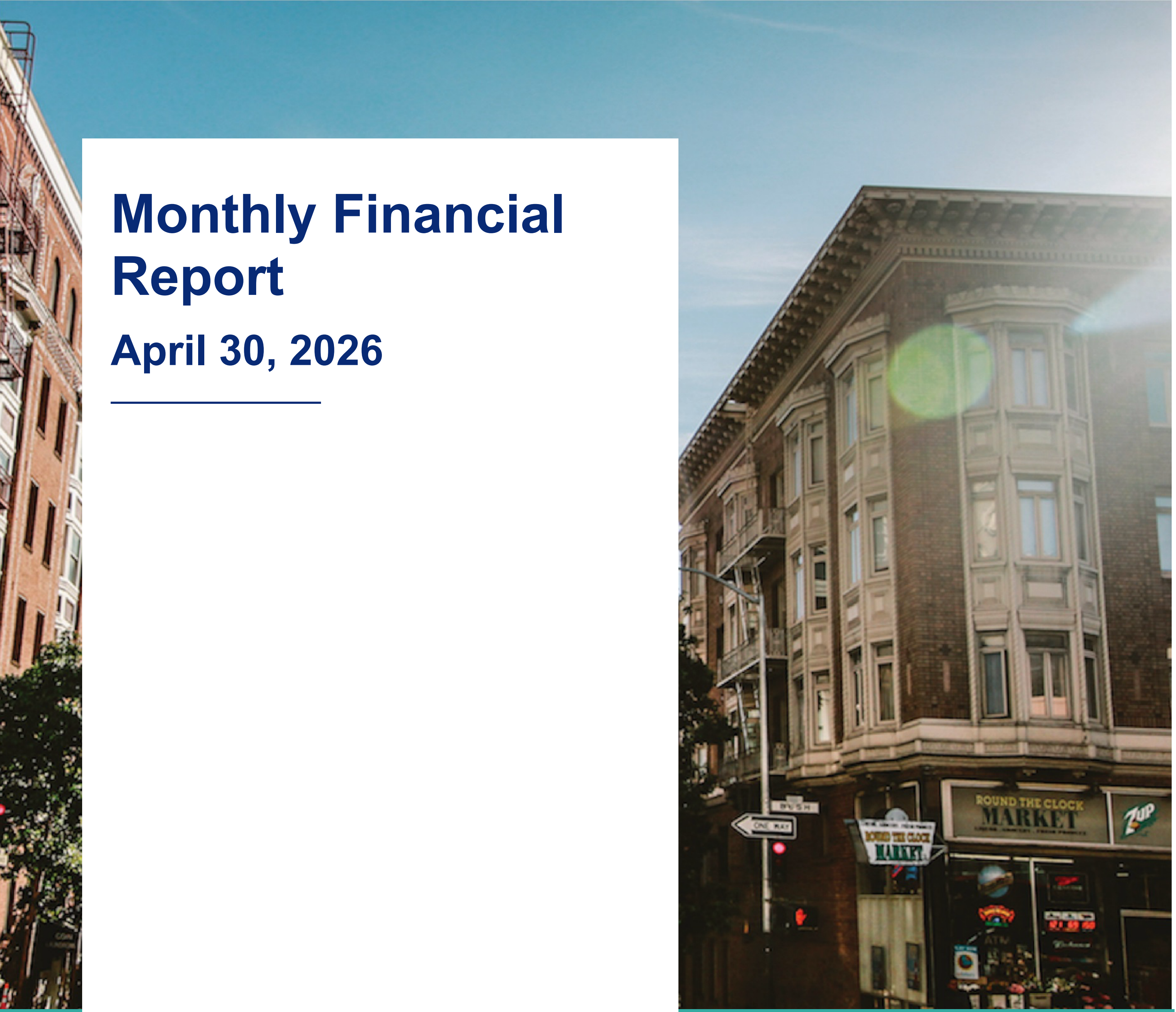

Monthly Financial Report

April 30, 2026

FISCAL YEAR 2026

DeKalb County School District
Byron Schueneman, Chief Financial Officer

DeKalb County
School District

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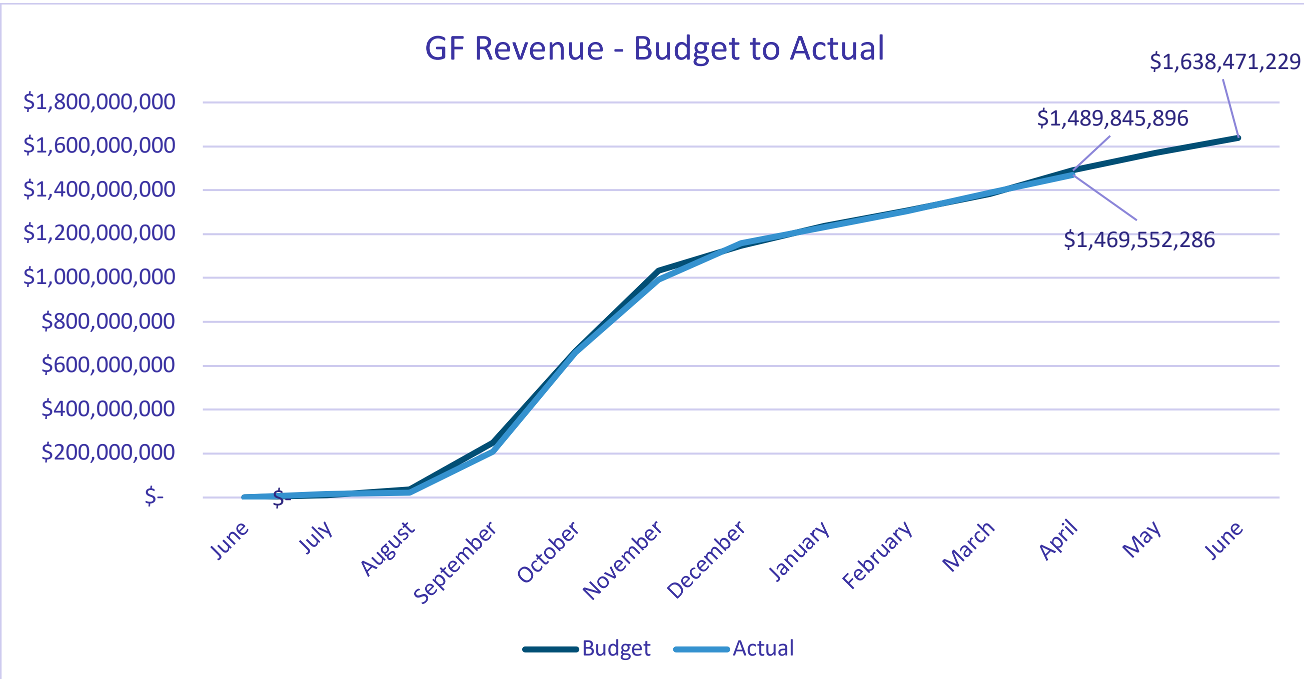
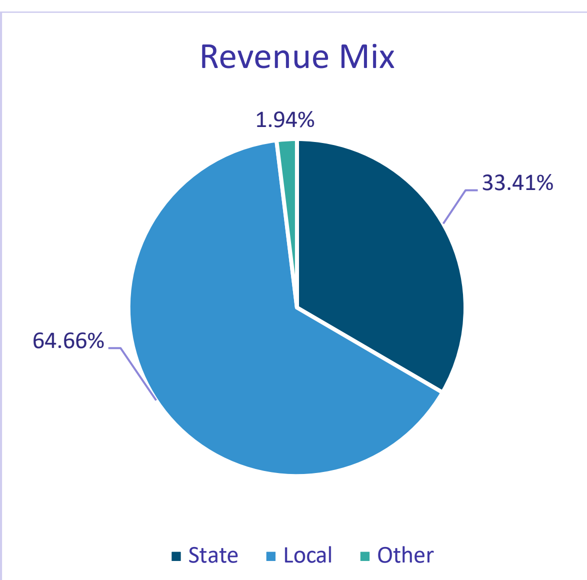
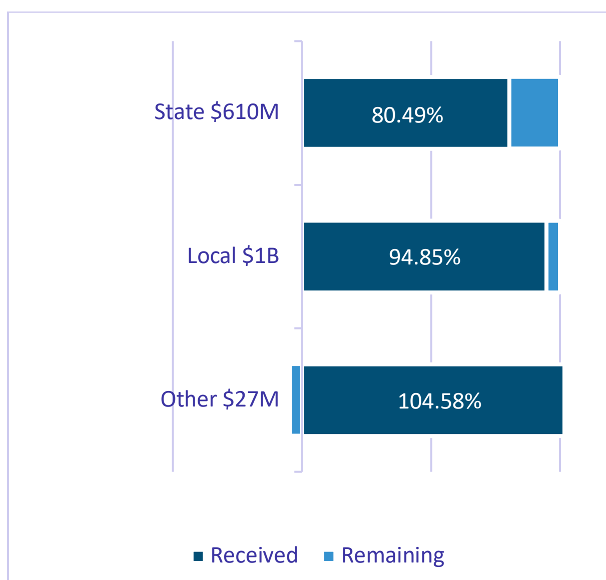
Key Performance Indicators

General Fund Revenues

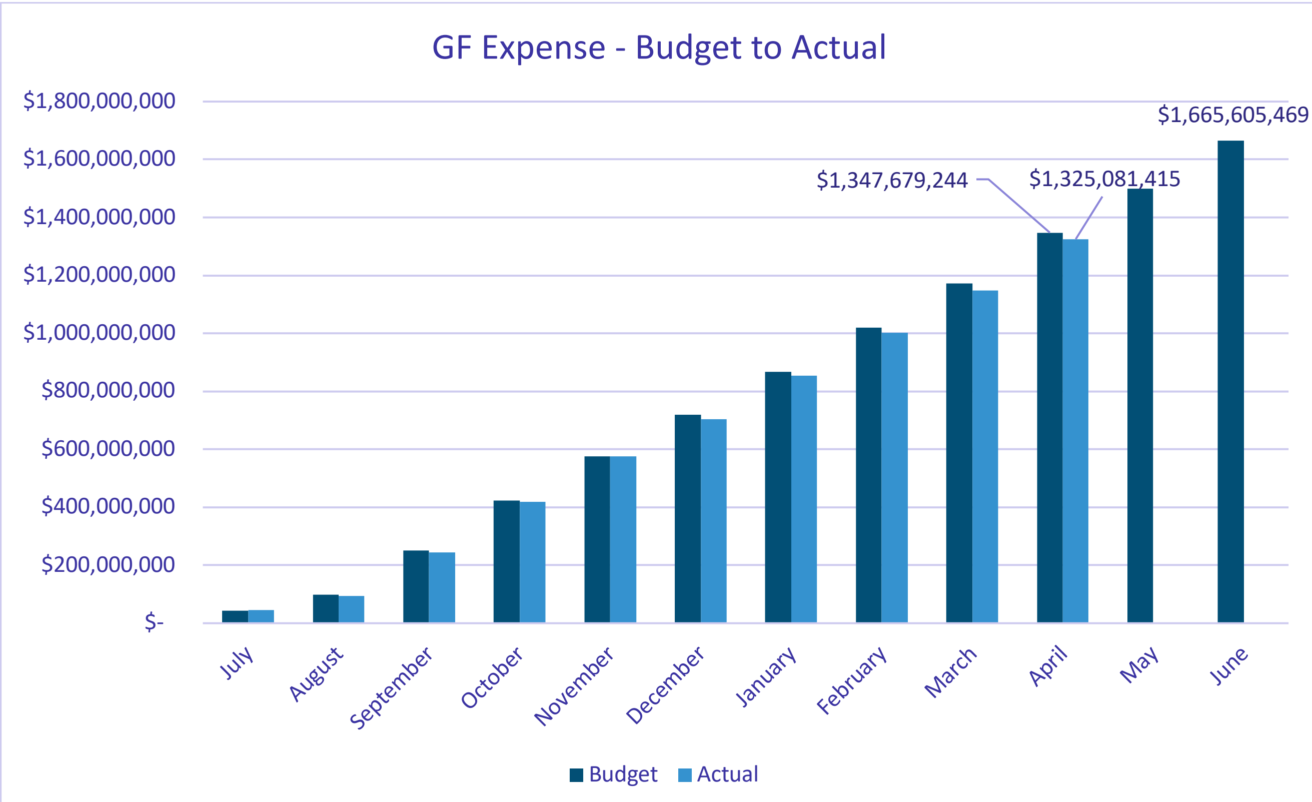


	Amount Collected	Percentage of Budget
Actual	$1.470B	89.7%
Benchmark	$1.490B	90.8%
Difference	-$20M	-1.1%

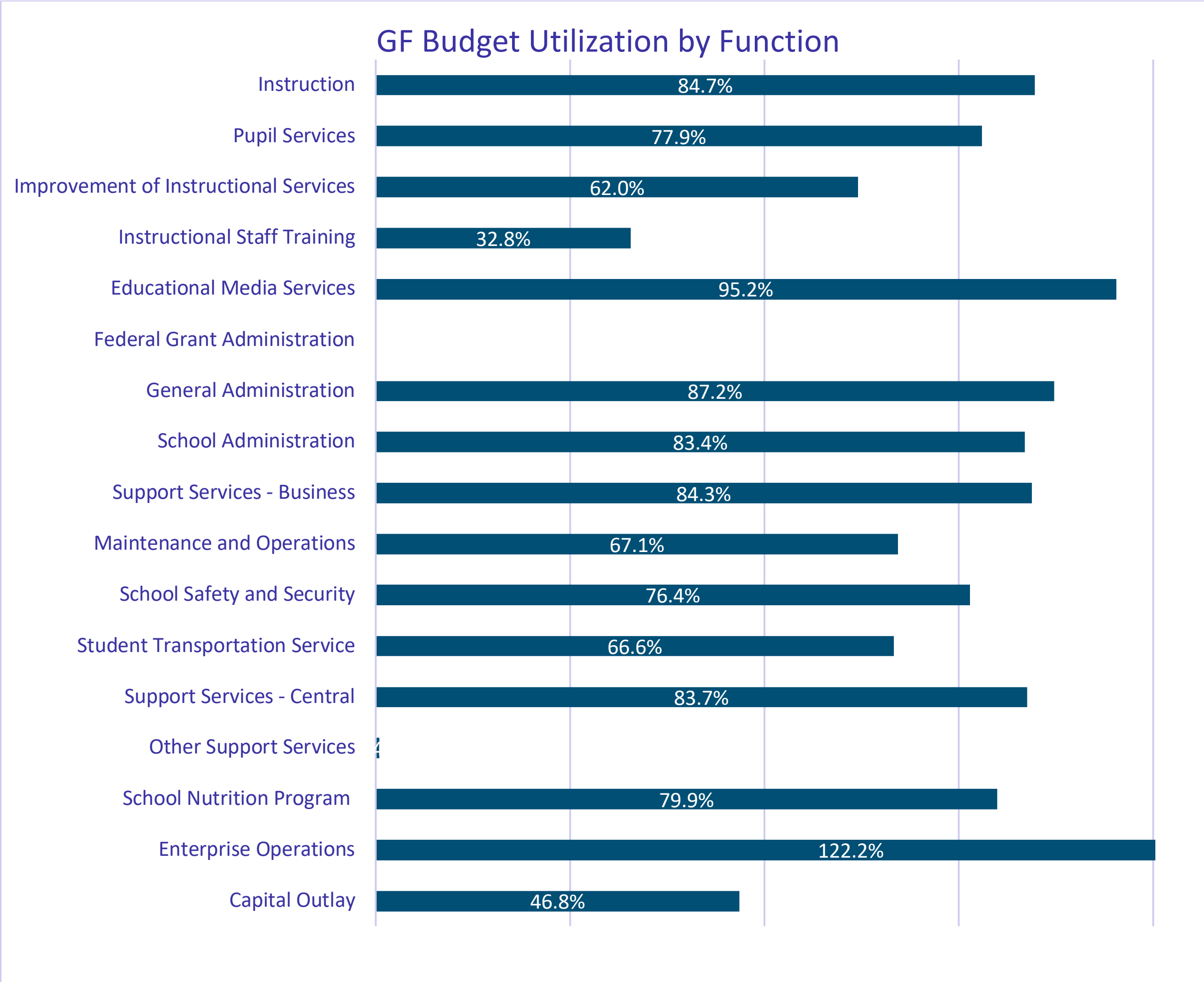




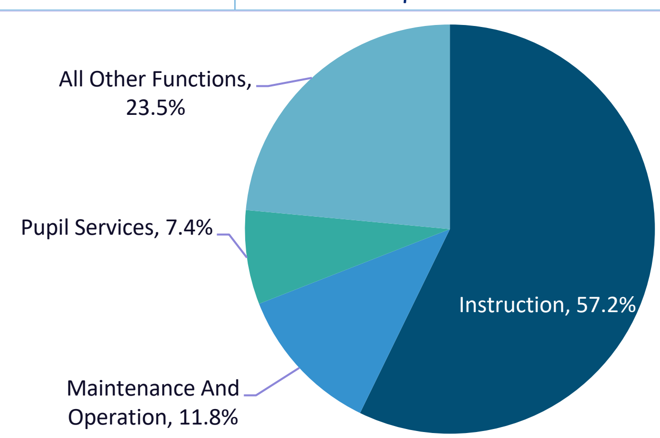
General Fund Expenses



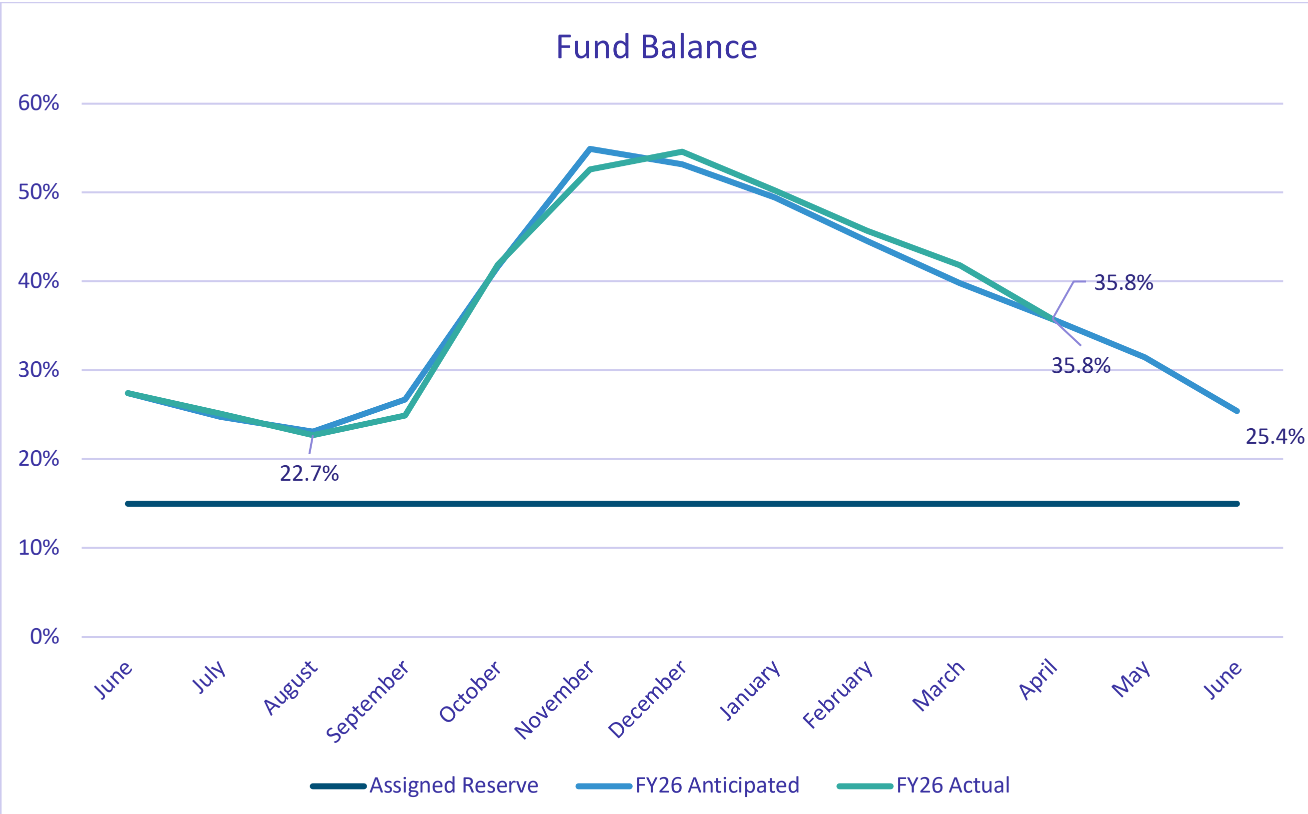
	Amount Spent	Percentage of Budget
Actual + Transfer Out	$1.325B	79.6%
Benchmark	$1.348B	80.6%
Difference	**-$23M**	**-1.0%**



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	$756.1M	57.2%
M&O	$156.3M	11.8%
Pupil Services	$98.3M	7.4%



Fund Balance



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	$1.5M		
Committed (15%)	$241.9M	15.0%	15.0%
Unassigned	$341.6M	20.8%	20.8%
Total	**$585M**	**35.8%**	**35.8%**

DEKALB COUNTY BOARD OF EDUCATION
Balance Sheet
Governmental Funds
April 30, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Assets						
Cash and Cash Equivalents	$ 657,764,232	$ 541,983,323	$ -	$ 25,197,062	$ (9,022,264)	$ 1,215,922,352
Receivable, Net						
Taxes	2,327,112	-	-	-	-	2,327,112
State Government	65,817,304	-	-	-	2,692,490	68,509,794
Federal Government	-	-	-	-	25,730,309	25,730,309
Other	-	-	-	3,090	5,700	8,790
Inventories	1,469,897	-	-	1,821,045	-	3,290,942
Total assets and deferred outflows of resources	$ 727,378,545	$ 541,983,323	$ -	$ 27,021,197	$ 19,406,235	$ 1,315,789,300
Liabilities						
Accounts Payable	$ 93,294	$ 3,418,544	$ -	$ 604,890	$ 18,592	$ 4,135,320
Salaries & Benefits Payable	85,015,758	-	-	-	-	85,015,758
Payroll Withholdings Payable	57,285,606	-	-	-	-	57,285,606
Unearned/Unavailable Revenue	-	-	-	-	722,004	722,004
Total liabilities	142,394,658	3,418,544	-	604,890	740,596	147,158,688
Total liabilities and deferred inflows of resources	142,394,658	3,418,544	-	604,890	740,596	147,158,688
FUND BALANCES						
Nonspendable						
Reserve for Inventories	$ 1,469,897	$ -	$ -	$ 1,821,045	$ -	$ 3,290,942
Restricted						
Capital Projects	-	510,787,523	-	-	-	510,787,523
Continuation of Grant Programs	-	-	-	24,595,262	7,446,899	32,042,160
Committed						
Reserve	241,906,168	-	-	-	-	241,906,168
Assigned						
Capital Projects	-	27,777,256	-	-	-	27,777,256
Student Activity Accounts	-	-	-	-	11,218,741	11,218,741
Unassigned	341,607,822	-	-	-	-	341,607,822
Total fund balances	584,983,887	538,564,779	-	26,416,307	18,665,639	1,168,630,612
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 727,378,546	$ 541,983,323	$ -	$ 27,021,197	$ 19,406,235	$ 1,315,789,300

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 April 30, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property Taxes	$ 949,875,422	$ -	$ -	$ -	$ -	$ 949,875,422
Sales Taxes	8,217,231	116,714,046	-	-	-	124,931,276
State Funds	490,763,575	-	-	1,359,288	27,184,606	519,307,469
Federal Funds	-	-	-	49,034,197	81,137,510	130,171,707
Charges for Services	386,926	-	-	574,468	6,552,145	7,513,538
Investment Earnings	18,823,641	17,534,952	-	13,675	2,409	36,374,676
Miscellaneous	1,050,386	317,235	-	1,911,651	15,180,393	18,459,664
Total revenues	1,469,117,180	134,566,232	-	52,893,279	130,057,063	1,786,633,754
EXPENDITURES						
Current						
Instruction	756,136,708	22,947,372	-	-	59,268,597	838,352,676
Pupil Services	98,300,182	-	-	-	19,258,876	117,559,059
Improvement of Instructional Services	29,895,526	13,323,167	-	-	1,061,824	44,280,517
Instructional Staff Training	496,154	-	-	-	24,057,418	24,553,572
Educational Media Services	18,634,705	-	-	-	7,552	18,642,258
Federal Grant Administration	-	-	-	-	4,345,571	4,345,571
General Administration	33,959,322	-	-	-	1,358,884	35,318,207
School Administration	78,087,248	-	-	-	249,634	78,336,883
Support Services - Business	16,214,666	-	-	107,934	193,694	16,516,294
Maintenance And Operation	156,305,570	1,741,082	-	-	789,343	158,835,996
School Safety And Security	24,711,406	-	-	-	6,112,618	30,824,024
Student Transportation Service	63,384,152	3,621,609	-	-	8,603,388	75,609,149
Support Services - Central	42,083,029	9,275,841	-	-	40,758	51,399,628
Other Support Services	7,219	-	-	-	284,279	291,498
School Nutrition Program	1,337,586	-	-	54,739,101	-	56,076,687
Enterprise Operations	305,419	-	-	-	2,132,191	2,437,610
Capital Outlays						
Facilities Acquistion & Construction	1,551,989	160,934,042	-	-	87,500	162,573,531
Total expenditures	1,321,410,883	211,843,113	-	54,847,035	127,852,129	1,715,953,160
Excess (deficiency) of revenues over expenditures	147,706,297	(77,276,881)	-	(1,953,756)	2,204,933	70,680,594
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	-	167,708	-	-	4,168,120	4,335,827
Operating Transfers To Other Funds	(3,670,532)	-	-	-	(665,295)	(4,335,827)
Sale or Compensation for the Loss of Capital Assets	435,106	-	-	-	-	435,106
Total other financing sources (uses)	(3,235,427)	167,708	-	-	3,502,824	435,106
Net change in fund balances	144,470,870	(77,109,173)	-	(1,953,756)	5,707,758	71,115,699
Fund balances - beginning	440,513,017	615,673,952	-	28,370,063	12,957,881	1,097,514,913
Fund balances - ending	$ 584,983,887	$ 538,564,779	$ -	$ 26,416,307	$ 18,665,639	$ 1,168,630,612

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	$ 949,875,422	$ (51,621,549)	$ 946,887,449
Sales Taxes	6,000,000	6,000,000	8,217,231	2,217,231	8,465,777
State Funds	590,784,324	609,744,258	490,763,575	(118,980,683)	558,627,472
Federal Funds	-	-	-	-	-
Charges for Services	1,000,000	1,000,000	386,926	(613,074)	1,271,658
Investment Earnings	17,500,000	17,500,000	18,823,641	1,323,641	25,443,797
Miscellaneous	2,730,000	2,730,000	1,050,386	(1,679,614)	3,427,217
Total revenues	1,619,511,295	1,638,471,229	1,469,117,180	(169,354,049)	1,544,123,370
EXPENDITURES					
Current					
Instruction	875,157,860	892,524,267	756,136,708	136,387,559	919,354,380
Pupil Services	131,593,829	126,178,986	98,300,182	27,878,804	98,266,441
Improvement of Instructional Services	46,150,088	48,190,367	29,895,526	18,294,841	19,440,348
Instructional Staff Training	1,029,984	1,513,599	496,154	1,017,445	606,613
Educational Media Services	19,245,384	19,579,273	18,634,705	944,568	23,982,980
Federal Grant Administration	-	-	-	-	23,598
General Administration	43,738,097	38,940,098	33,959,322	4,980,775	57,533,446
School Administration	92,237,118	93,576,238	78,087,248	15,488,989	90,642,207
Support Services - Business	12,819,712	19,230,846	16,214,666	3,016,180	23,469,802
Maintenance And Operation	227,893,722	232,774,590	156,305,570	76,469,020	169,324,234
School Safety And Security	12,437,618	32,361,914	24,711,406	7,650,508	21,696,769
Student Transportation Service	91,918,519	95,160,010	63,384,152	31,775,857	82,898,384
Support Services - Central	55,057,472	50,262,497	42,083,029	8,179,468	51,003,878
Other Support Services	1,734,444	1,620,882	7,219	1,613,662	29,994
School Nutrition Program	336,368	1,673,954	1,337,586	336,368	405,846
Enterprise Operations	1,290,576	250,000	305,419	(55,419)	1,015,659
Capital Outlays					
Facilities Acquisition & Construction	67,000	3,317,949	1,551,989	1,765,960	914,772
Debt Service	-	-	-	-	-
Total current	1,612,707,789	1,657,155,469	1,321,410,883	335,744,586	1,560,609,351
Total expenditures	1,612,707,789	1,657,155,469	1,321,410,883	335,744,586	1,560,609,351
Excess (deficiency) of revenues over expenditures	6,803,506	(18,684,240)	147,706,297	166,390,538	(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)	(3,670,532)	4,779,468	(64,964,205)
Sale or Compensation for the Loss of Capital Assets	100,000	100,000	435,106	335,106	139,370
Total other financing sources (uses)	(8,000,000)	(8,350,000)	(3,235,427)	5,114,573	(33,346,406)
Net change in fund balances	(1,196,494)	(27,034,240)	144,470,870	171,505,111	(49,832,387)
Fund balances - beginning	440,513,017	440,513,017	440,513,017	-	490,345,404
Fund balances - ending	$ 439,316,523	$ 413,478,776	$ 584,983,887	$ 171,505,111	$ 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	116,714,046	(312,285,954)	154,532,044
State Funds	-	-	-	-	4,554,541
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	1,750,000	1,750,000	17,534,952	15,784,952	28,725,933
Miscellaneous	-	-	317,235	317,235	340,058
Total revenues	430,750,000	430,750,000	134,566,232	(296,183,768)	188,152,576
EXPENDITURES					
Current					
Instruction	-	58,994,734	22,947,372	36,047,363	23,631,055
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	56,854,061	13,323,167	43,530,893	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	1,741,082	7,267,283	1,801,398
School Safety And Security	-	-	-	-	-
Student Transportation Service	(1,000,000)	5,748,403	3,621,609	2,126,794	2,779,790
Support Services - Central	18,000,000	37,042,187	9,275,841	27,766,347	5,127,797
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	29,491,977	827,654,087	160,934,042	666,720,044	200,482,662
Debt Service	434,566	-	-	-	-
Total current	56,880,660	995,301,837	211,843,113	783,458,724	247,167,561
Total expenditures	56,880,660	995,301,837	211,843,113	783,458,724	247,167,561
Excess (deficiency) of revenues over expenditures	373,869,340	(564,551,837)	(77,276,881)	487,274,956	(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	457,272,782	(481,148,395)	(77,109,173)	404,039,222	(2,966,093)
Fund balances - beginning	615,673,952	615,673,952	615,673,952	-	618,640,045
Fund balances - ending	$ 1,072,946,734	$ 134,525,557	$ 538,564,779	$ 404,039,222	$ 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	-	-	1,359,288	1,359,288	1,772,268
Federal Funds	10,357,738	10,357,738	49,034,197	38,676,459	58,982,581
Charges for Services	72,861,878	72,861,878	574,468	(72,287,410)	631,350
Investment Earnings	-	-	13,675	13,675	-
Miscellaneous	612,751	612,751	1,911,651	1,298,900	1,533,050
Total revenues	83,832,367	83,832,367	52,893,279	(30,939,088)	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	-	-	107,934	(107,934)	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	54,739,101	31,093,266	63,309,133
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	-	-	-	-	-
Debt Service	-	-	-	-	-
Total current	85,832,367	85,832,367	54,847,035	30,985,333	63,358,665
Total expenditures	85,832,367	85,832,367	54,847,035	30,985,333	63,358,665
Excess (deficiency) of revenues over expenditures	-	-	(1,953,756)	46,244	(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)	-	-	-	-	464,659
Net change in fund balances	-	-	(1,953,756)	(1,953,756)	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	$ 26,416,307	$ (1,953,756)	$ 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	-	34,108,062	27,184,606	(6,923,456)	48,833,992
Federal Funds	-	155,524,292	81,137,510	(74,386,781)	188,407,787
Charges for Services	-	-	6,552,145	6,552,145	2,572,201
Investment Earnings	-	-	2,409	2,409	14,905
Miscellaneous	90,320	8,284,600	15,180,393	6,895,793	18,276,821
Total revenues	90,320	197,916,954	130,057,063	(67,859,891)	258,105,706
EXPENDITURES					
Current					
Instruction	16,280,706	73,936,133	59,268,597	14,667,537	130,265,689
Pupil Services	3,654,143	22,661,131	19,258,876	3,402,254	38,799,169
Improvement of Instructional Services	-	1,612,304	1,061,824	550,480	3,236,069
Instructional Staff Training	24,406,992	51,878,900	24,057,418	27,821,482	31,023,752
Educational Media Services	29,700	33,709	7,552	26,157	625,854
Federal Grant Administration	4,452,160	6,063,561	4,345,571	1,717,991	4,836,467
General Administration	175,254	5,028,165	1,358,884	3,669,281	5,078,060
School Administration	-	186,079	249,634	(63,555)	2,397,400
Support Services - Business	10,500	146,500	193,694	(47,194)	597,576
Maintenance And Operation	131,790	446,290	789,343	(343,053)	7,316,152
School Safety And Security	-	8,988,270	6,112,618	2,875,652	6,220,551
Student Transportation Service	405,957	30,902,546	8,603,388	22,299,158	5,525,452
Support Services - Central	14,700	707,748	40,758	666,990	1,434,826
Other Support Services	-	491,585	284,279	207,306	467,661
School Nutrition Program	-	-	-	-	1,616,511
Enterprise Operations	4,674,000	4,743,276	2,132,191	2,611,084	3,997,935
Capital Outlays					
Facilities Acquisition & Construction	-	175,000	87,500	87,500	20,644,454
Debt Service	-	-	-	-	-
Total current	54,235,900	208,001,198	127,852,129	80,149,069	264,083,578
Total expenditures	54,235,900	208,001,198	127,852,129	80,149,069	264,083,578
Excess (deficiency) of revenues over expenditures	(54,145,580)	(10,084,244)	2,204,933	12,289,177	(5,977,872)
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	4,774,000	5,129,080	4,168,120	(960,961)	10,616,481
Operating Transfers To Other Funds	-	(134,750)	(665,295)	(530,545)	(32,581,394)
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	4,774,000	4,994,330	3,502,824	(1,491,506)	(21,964,912)
Net change in fund balances	(49,371,580)	(5,089,914)	5,707,758	10,797,671	(27,942,785)
Fund balances - beginning	12,957,881	12,957,881	12,957,881	-	40,900,666
Fund balances - ending	$ (36,413,699)	$ 7,867,967	$ 18,665,639	$ 10,797,671	$ 12,957,881

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