Monthly Financial Report

May 31, 2026

FISCAL YEAR 2026

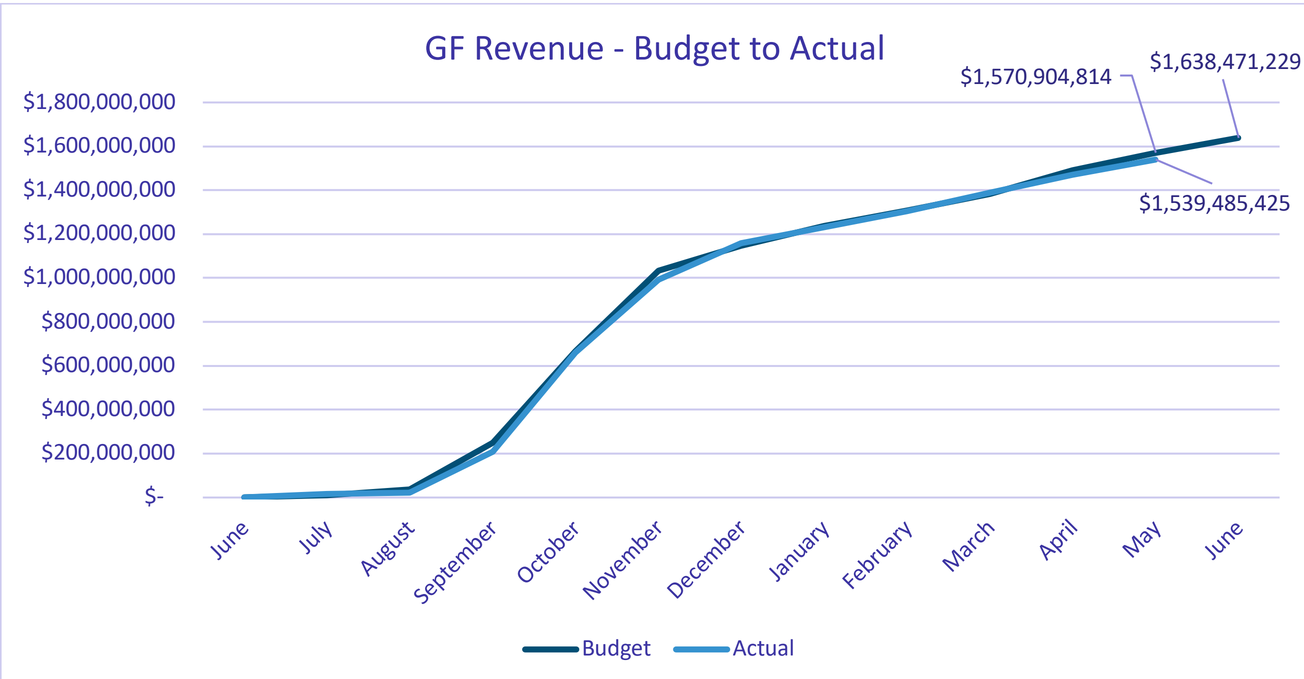
DeKalb County School District
Byron Schueneman, Chief Financial Officer

DeKalb County School District

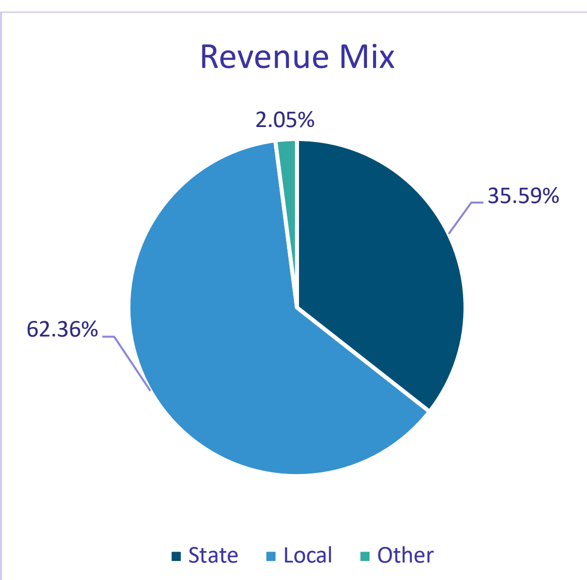
Table of Contents

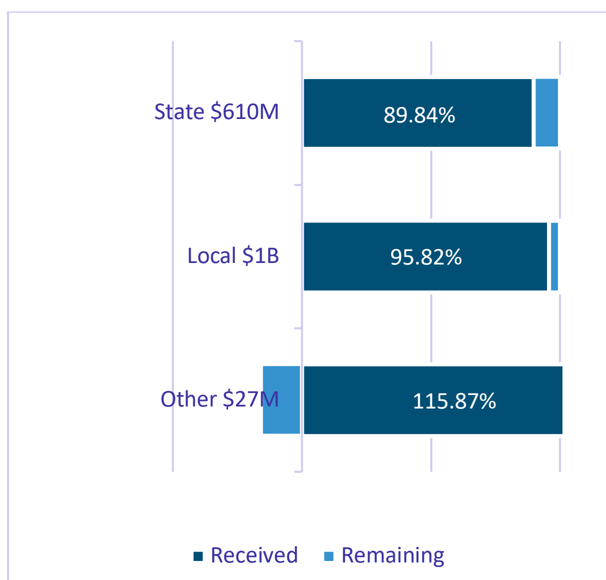
Key Performance Indicators

General Fund Revenues

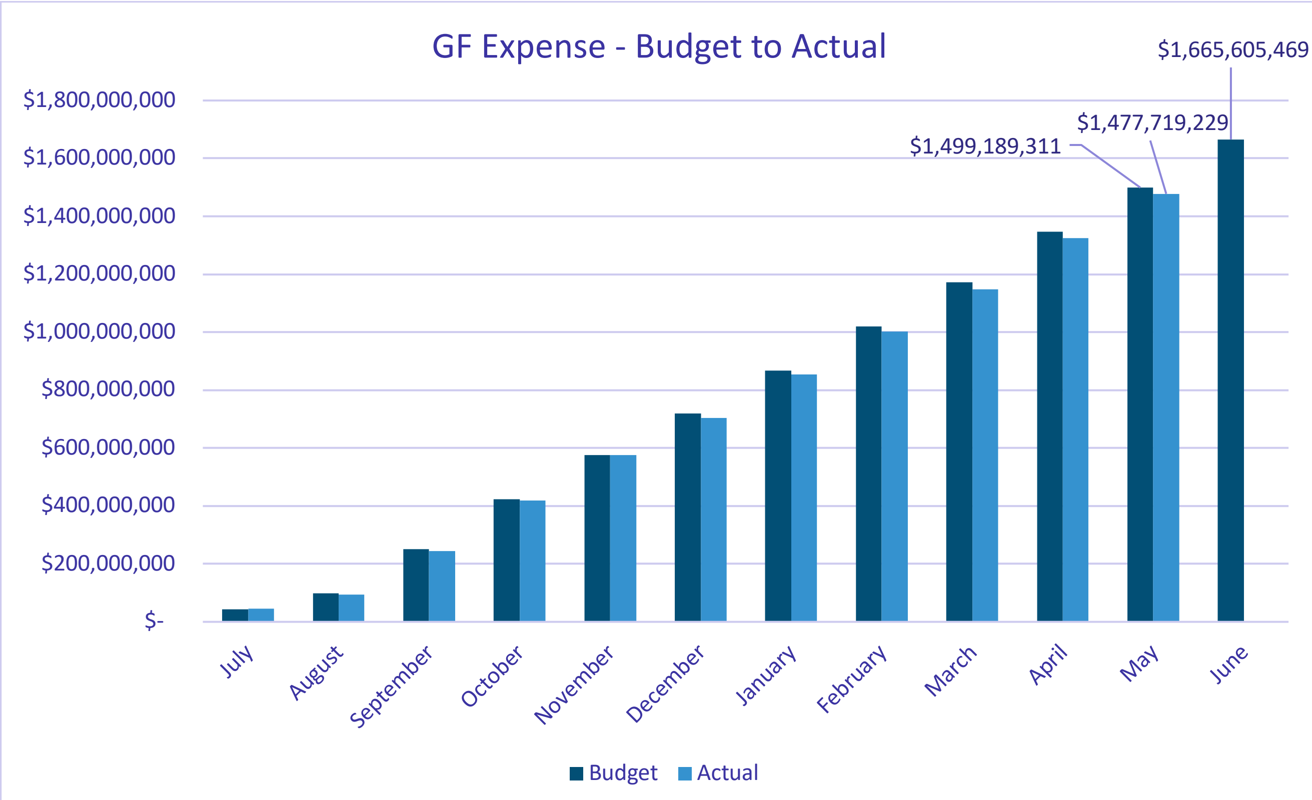


	Amount Collected	Percentage of Budget
Actual	$1.54B	94.0%
Benchmark	$1.57B	95.8%
Difference	**-$30M**	**-1.8%**

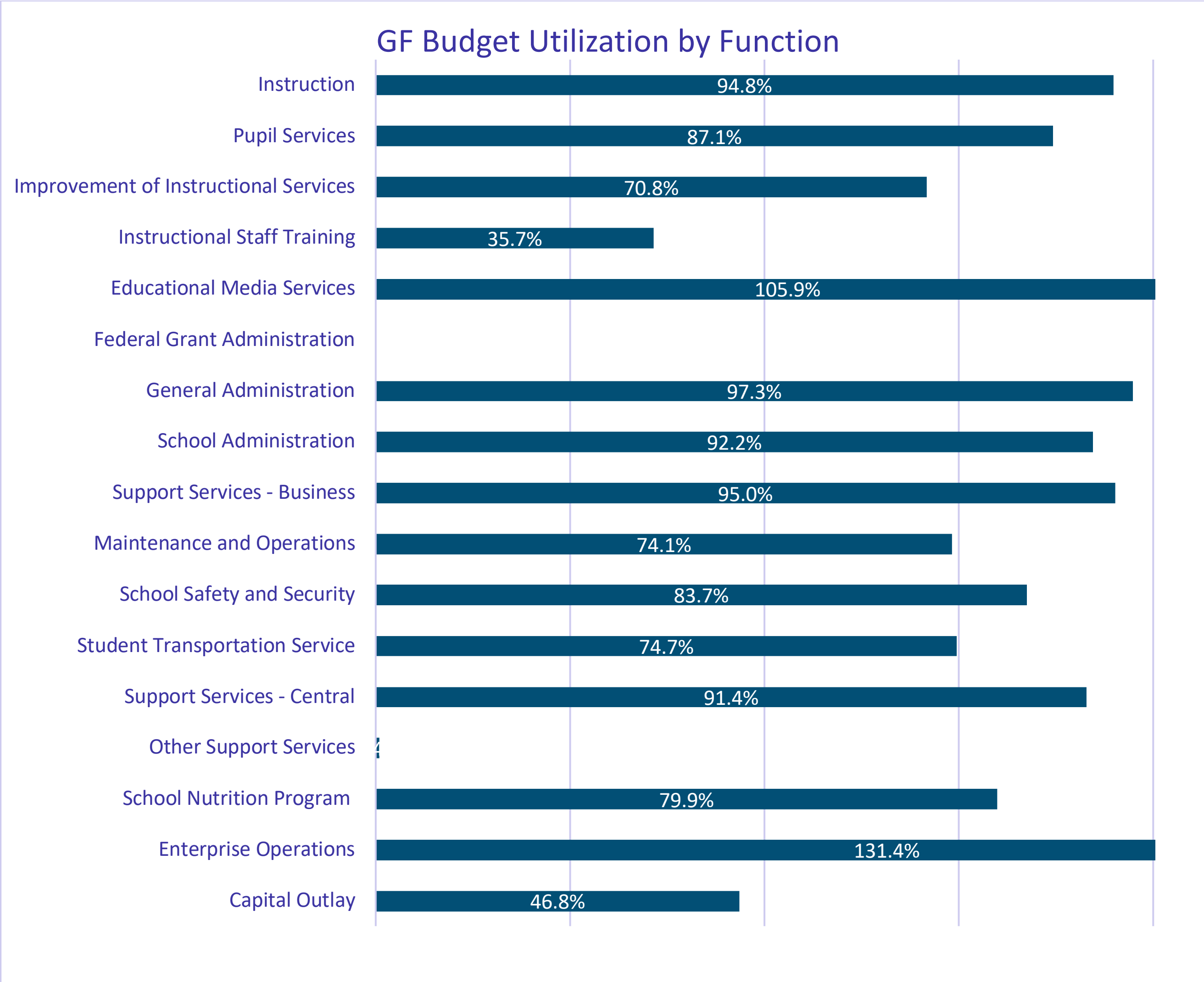




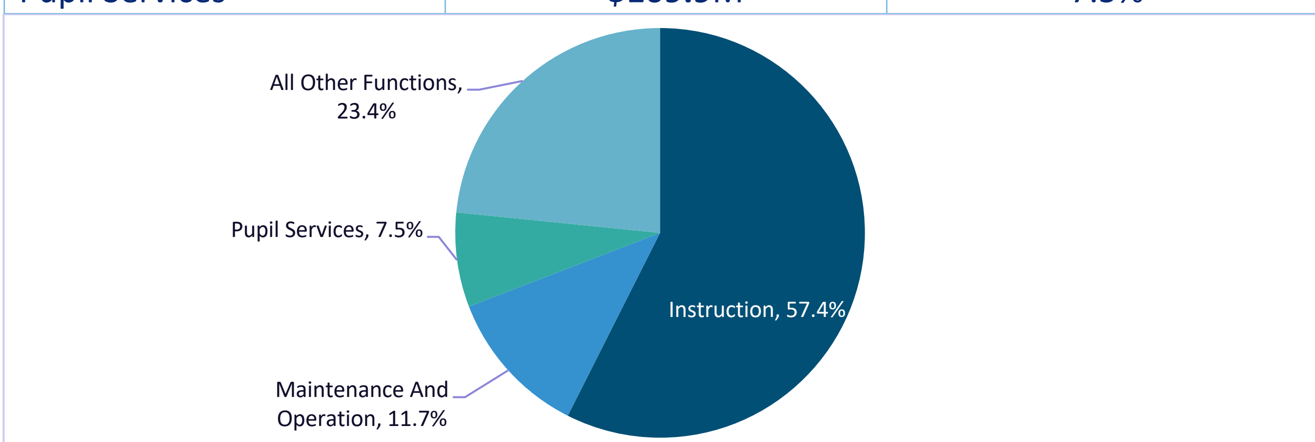
General Fund Expenses



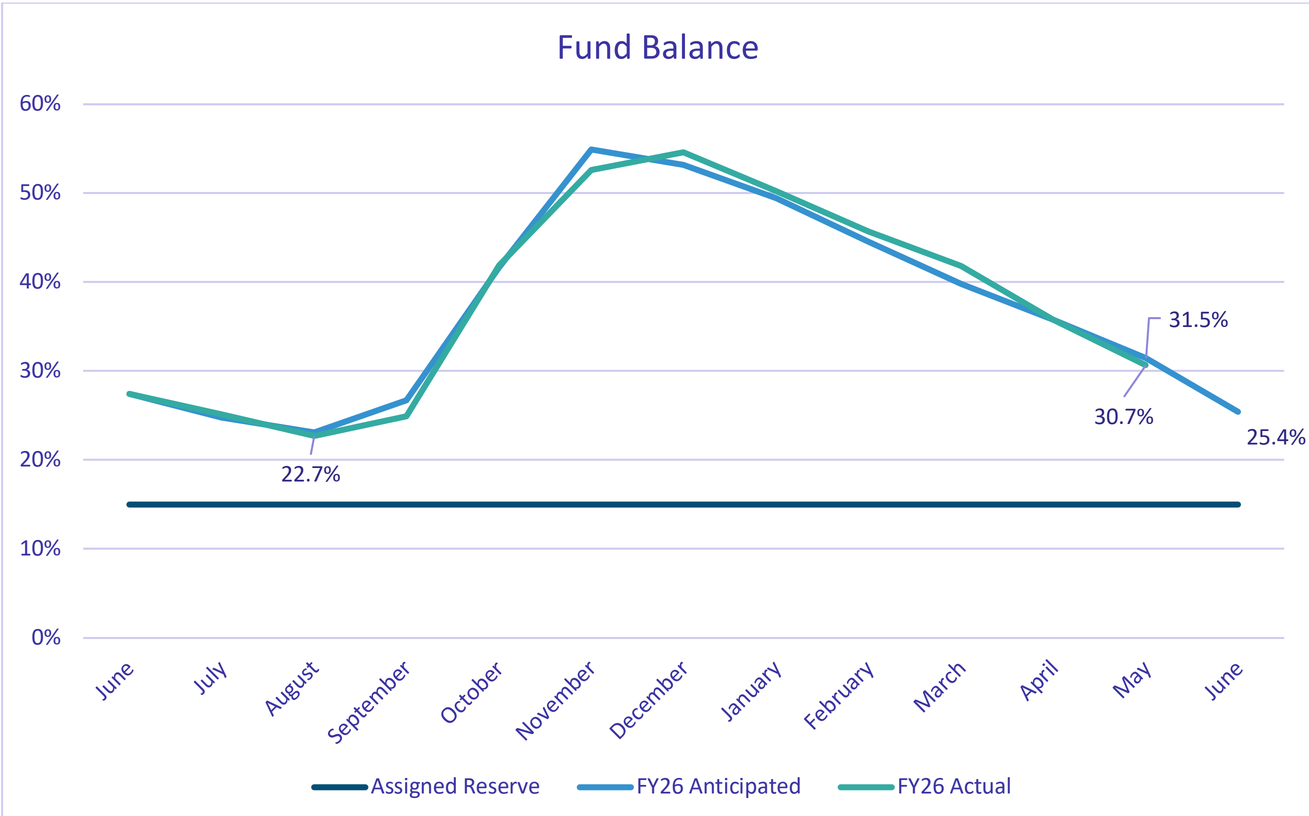
	Amount Spent	Percentage of Budget
Actual + Transfer Out	$1.48B	88.7%
Benchmark	$1.50B	89.8%
Difference	**-$21M**	**-1.1%**



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	$846.6M	57.4%
M&O	$**172.6**M	11.7%
Pupil Services	$**109.9**M	7.5%



Fund Balance



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	$1.5M		
Committed (15%)	$241.9M	15.0%	15.0%
Unassigned	$258.9M	15.7%	16.5%
Total	**$502.3M**	**30.7%**	**31.5%**

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

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Assets						
Cash and Cash Equivalents	$ 574,155,818	$ 536,454,098	$ -	$ 4,863,860	$ 3,975,734	$ 1,119,449,510
Receivable, Net						
Taxes	1,211,549	-	-	-	-	1,211,549
State Government	74,044,467	-	-	-	2,554,069	76,598,536
Federal Government	-	-	-	5,634,195	18,615,431	24,249,626
Other	-	-	-	3,090	5,700	8,790
Inventories	1,469,897	-	-	1,646,578	-	3,116,475
Investments	-	-	-	15,057,740	-	15,057,740
Total assets and deferred outflows of resources	$ 650,881,731	$ 536,454,098	$ -	$ 27,205,462	$ 25,150,934	$ 1,239,692,226
Liabilities						
Accounts Payable	$ 60,372	$ 58,792	$ -	$ 5,423	$ 152,538	$ 277,125
Salaries & Benefits Payable	94,627,024	-	-	-	-	94,627,024
Payroll Withholdings Payable	53,915,123	-	-	-	-	53,915,123
Unearned/Unavailable Revenue	-	-	-	-	722,004	722,004
Total liabilities	148,602,519	58,792	-	5,423	874,542	149,541,276
Total liabilities and deferred inflows of resources	148,602,519	58,792	-	5,423	874,542	149,541,276
FUND BALANCES						
Nonspendable						
Reserve for Inventories	$ 1,469,897	$ -	$ -	$ 1,646,578	$ -	$ 3,116,475
Restricted						
Capital Projects	-	508,618,050	-	-	-	$ 508,618,050
Continuation of Grant Programs	-	-	-	25,553,461	13,722,697	$ 39,276,158
Committed						
Reserve	241,906,169	-	-	-	-	$ 241,906,169
Assigned						
Capital Projects	-	27,777,256	-	-	-	$ 27,777,256
Student Activity Accounts	-	-	-	-	10,553,696	$ 10,553,696
Unassigned	258,903,146	-	-	-	-	$ 258,903,146
Total fund balances	502,279,212	536,395,306	-	27,200,039	24,276,393	1,090,150,950
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 650,881,731	$ 536,454,098	$ -	$ 27,205,462	$ 25,150,934	$ 1,239,692,226

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 May 31, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property Taxes	$ 959,630,126	$ -	$ -	$ -	$ -	$ 959,630,126
Sales Taxes	9,500,860	129,776,838	-	-	-	139,277,699
State Funds	547,789,990	-	-	1,497,736	35,174,988	584,462,714
Federal Funds	-	-	-	54,883,665	91,776,246	146,659,911
Charges for Services	438,905	-	-	639,459	7,199,175	8,277,538
Investment Earnings	20,507,016	19,056,234	-	57,740	2,409	39,623,399
Miscellaneous	1,105,136	317,235	-	2,021,147	16,591,935	20,035,453
Total revenues	1,538,972,034	149,150,307	-	59,099,746	150,744,753	1,897,966,840
EXPENDITURES						
Current						
Instruction	846,640,296	23,014,340	-	-	67,121,709	936,776,345
Pupil Services	109,885,018	-	-	-	20,560,583	130,445,601
Improvement of Instructional Services	33,738,022	14,970,184	-	-	1,082,538	49,790,744
Instructional Staff Training	539,343	-	-	-	27,280,385	27,819,728
Educational Media Services	20,729,260	-	-	-	13,132	20,742,392
Federal Grant Administration	1,015	-	-	-	4,728,175	4,729,190
General Administration	37,880,585	-	-	-	1,415,138	39,295,724
School Administration	86,301,979	-	-	-	278,890	86,580,869
Support Services - Business	18,276,893	-	-	118,728	215,614	18,611,235
Maintenance And Operation	172,557,304	1,924,390	-	-	786,127	175,267,821
School Safety And Security	27,085,342	-	-	-	6,610,333	33,695,675
Student Transportation Service	71,078,789	3,621,609	-	-	9,750,733	84,451,131
Support Services - Central	46,109,548	9,728,719	-	-	53,661	55,891,927
Other Support Services	7,219	-	-	-	331,709	338,928
School Nutrition Program	1,337,586	-	-	60,151,042	-	61,488,628
Enterprise Operations	328,509	-	-	-	2,612,838	2,941,347
Capital Outlays						
Facilities Acquistion & Construction	1,551,989	175,337,420	-	-	87,500	176,976,909
Total expenditures	1,474,048,697	228,596,662	-	60,269,770	142,929,065	1,905,844,194
Excess (deficiency) of revenues over expenditures	64,923,337	(79,446,355)	-	(1,170,024)	7,815,687	(7,877,354)
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	-	167,708	-	-	4,218,944	4,386,652
Operating Transfers To Other Funds	(3,670,532)	-	-	-	(716,120)	(4,386,652)
Sale or Compensation for the Loss of Capital Assets	513,391	-	-	-	-	513,391
Total other financing sources (uses)	(3,157,142)	167,708	-	-	3,502,824	513,391
Net change in fund balances	61,766,195	(79,278,647)	-	(1,170,024)	11,318,512	(7,363,964)
Fund balances - beginning	440,513,017	615,673,952	-	28,370,063	12,957,881	1,097,514,913
Fund balances - ending	$ 502,279,212	$ 536,395,306	$ -	$ 27,200,039	$ 24,276,393	$ 1,090,150,950

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	$ 959,630,126	$ (41,866,844)	$ 946,887,449
Sales Taxes	6,000,000	6,000,000	9,500,860	3,500,860	8,465,777
State Funds	590,784,324	609,744,258	547,789,990	(61,954,268)	558,627,472
Federal Funds	-	-	-	-	-
Charges for Services	1,000,000	1,000,000	438,905	(561,095)	1,271,658
Investment Earnings	17,500,000	17,500,000	20,507,016	3,007,016	25,443,797
Miscellaneous	2,730,000	2,730,000	1,105,136	(1,624,864)	3,427,217
Total revenues	1,619,511,295	1,638,471,229	1,538,972,034	(99,499,195)	1,544,123,370
EXPENDITURES					
Current					
Instruction	875,157,860	892,780,750	846,640,296	46,140,454	919,354,380
Pupil Services	131,593,829	126,218,957	109,885,018	16,333,939	98,266,441
Improvement of Instructional Services	46,150,088	47,625,379	33,738,022	13,887,358	19,440,348
Instructional Staff Training	1,029,984	1,509,105	539,343	969,762	606,613
Educational Media Services	19,245,384	19,579,273	20,729,260	(1,149,987)	23,982,980
Federal Grant Administration	-	1,015	1,015	-	23,598
General Administration	43,738,097	38,923,073	37,880,585	1,042,488	57,533,446
School Administration	92,237,118	93,576,238	86,301,979	7,274,258	90,642,207
Support Services - Business	12,819,712	19,230,736	18,276,893	953,843	23,469,802
Maintenance And Operation	227,893,722	232,889,040	172,557,304	60,331,736	169,324,234
School Safety And Security	12,437,618	32,361,698	27,085,342	5,276,356	21,696,769
Student Transportation Service	91,918,519	95,138,418	71,078,789	24,059,629	82,898,384
Support Services - Central	55,057,472	50,458,973	46,109,548	4,349,425	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	328,509	(78,509)	1,015,659
Capital Outlays					
Facilities Acquisition & Construction	67,000	3,317,949	1,551,989	1,765,960	914,772
Total current	1,612,707,789	1,657,155,440	1,474,048,697	183,106,743	1,560,609,351
Total expenditures	1,612,707,789	1,657,155,440	1,474,048,697	183,106,743	1,560,609,351
Excess (deficiency) of revenues over expenditures	6,803,506	(18,684,211)	64,923,337	83,607,548	(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	513,391	413,391	139,370
Total other financing sources (uses)	(8,000,000)	(8,350,000)	(3,157,142)	5,192,858	(33,346,406)
Net change in fund balances	(1,196,494)	(27,034,211)	61,766,195	88,800,406	(49,832,387)
Fund balances - beginning	440,513,017	440,513,017	440,513,017	-	490,345,404
Fund balances - ending	$ 439,316,523	$ 413,478,806	$ 502,279,212	$ 88,800,406	$ 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	129,776,838	(299,223,162)	154,532,044
State Funds	-	-	-	-	4,554,541
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	1,750,000	1,750,000	19,056,234	17,306,234	28,725,933
Miscellaneous	-	-	317,235	317,235	340,058
Total revenues	430,750,000	430,750,000	149,150,307	(281,599,693)	188,152,576
EXPENDITURES					
Current					
Instruction	-	60,719,002	23,014,340	37,704,662	23,631,055
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	56,854,061	14,970,184	41,883,876	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	1,924,390	9,067,245	1,801,398
School Safety And Security	-	-	-	-	-
Student Transportation Service	1,000,000	7,195,773	3,621,609	3,574,164	2,779,790
Support Services - Central	18,000,000	37,042,187	9,728,719	27,313,469	5,127,797
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	373,663,829	973,743,296	175,337,420	798,405,876	200,482,662
Total current	402,709,712	1,146,545,954	228,596,662	917,949,292	247,167,561
Total expenditures	402,709,712	1,146,545,954	228,596,662	917,949,292	247,167,561
Excess (deficiency) of revenues over expenditures	28,040,288	(715,795,954)	(79,446,355)	636,349,599	(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	83,571,150	56,048,893
Net change in fund balances	(55,363,154)	(799,199,396)	(79,278,647)	719,920,749	(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)	$ 536,395,306	$ 719,920,749	$ 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	-	-	1,497,736	1,497,736	1,772,268
Federal Funds	10,357,738	10,357,738	54,883,665	44,525,927	58,982,581
Charges for Services	72,861,878	72,861,878	639,459	(72,222,420)	631,350
Investment Earnings	-	-	57,740	57,740	-
Miscellaneous	612,751	612,751	2,021,147	1,408,396	1,533,050
Total revenues	83,832,367	83,832,367	59,099,746	(24,732,621)	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	-	-	118,728	(118,728)	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	60,151,042	25,681,325	63,309,133
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	-	-	-	-	-
Total current	85,832,367	85,832,367	60,269,770	25,562,597	63,358,665
Total expenditures	85,832,367	85,832,367	60,269,770	25,562,597	63,358,665
Excess (deficiency) of revenues over expenditures	(2,000,000)	(2,000,000)	(1,170,024)	829,976	(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	-	-	(1,170,024)	(1,170,024)	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	$ 27,200,039	$ (1,170,024)	$ 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	-	34,262,636	35,174,988	912,351	48,833,992
Federal Funds	-	159,567,388	91,776,246	(67,791,142)	188,407,787
Charges for Services	-	-	7,199,175	7,199,175	2,572,201
Investment Earnings	-	-	2,409	2,409	14,905
Miscellaneous	90,320	8,692,671	16,591,935	7,899,264	18,276,821
Total revenues	90,320	202,522,695	150,744,753	(51,777,943)	258,105,706
EXPENDITURES					
Current					
Instruction	16,280,706	74,938,581	67,121,709	7,816,872	130,265,688
Pupil Services	3,654,143	22,651,105	20,560,583	2,090,521	38,799,169
Improvement of Instructional Services	-	1,540,675	1,082,538	458,137	3,236,069
Instructional Staff Training	24,406,992	55,204,637	27,280,385	27,924,251	31,023,752
Educational Media Services	29,700	33,709	13,132	20,577	625,854
Federal Grant Administration	4,452,160	6,125,578	4,728,175	1,397,402	4,836,467
General Administration	175,254	5,372,989	1,415,138	3,957,851	5,078,060
School Administration	-	186,079	278,890	(92,811)	2,397,400
Support Services - Business	10,500	146,500	215,614	(69,114)	597,576
Maintenance And Operation	131,790	405,736	786,127	(380,392)	7,316,152
School Safety And Security	-	8,988,270	6,610,333	2,377,937	6,220,551
Student Transportation Service	405,957	30,811,166	9,750,733	21,060,433	5,525,452
Support Services - Central	14,700	707,748	53,661	654,087	1,434,826
Other Support Services	-	491,585	331,709	159,876	467,661
School Nutrition Program	-	-	-	-	1,616,511
Enterprise Operations	4,674,000	4,783,830	2,612,838	2,170,992	3,997,935
Capital Outlays					
Facilities Acquisition & Construction	-	185,000	87,500	97,500	20,644,454
Total current	54,235,900	212,573,186	142,929,065	69,644,121	264,083,577
Total expenditures	54,235,900	212,573,186	142,929,065	69,644,121	264,083,577
Excess (deficiency) of revenues over expenditures	(54,145,580)	(10,050,491)	7,815,687	17,866,179	(5,977,871)
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	4,774,000	5,129,080	4,218,944	(910,136)	10,616,480
Operating Transfers To Other Funds	-	(172,210)	(716,120)	(543,910)	(32,581,394)
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	4,774,000	4,956,870	3,502,824	(1,454,046)	(21,964,913)
Net change in fund balances	(49,371,580)	(5,093,621)	11,318,512	16,412,133	(27,942,785)
Fund balances - beginning	12,957,881	12,957,881	12,957,881	-	40,900,666
Fund balances - ending	$ (36,413,699)	$ 7,864,260	$ 24,276,393	$ 16,412,133	$ 12,957,881

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