

Monthly Financial Report - Preliminary

June 30, 2026

FISCAL YEAR 2026

DeKalb County School District
Byron Schueneman, Chief Financial Officer

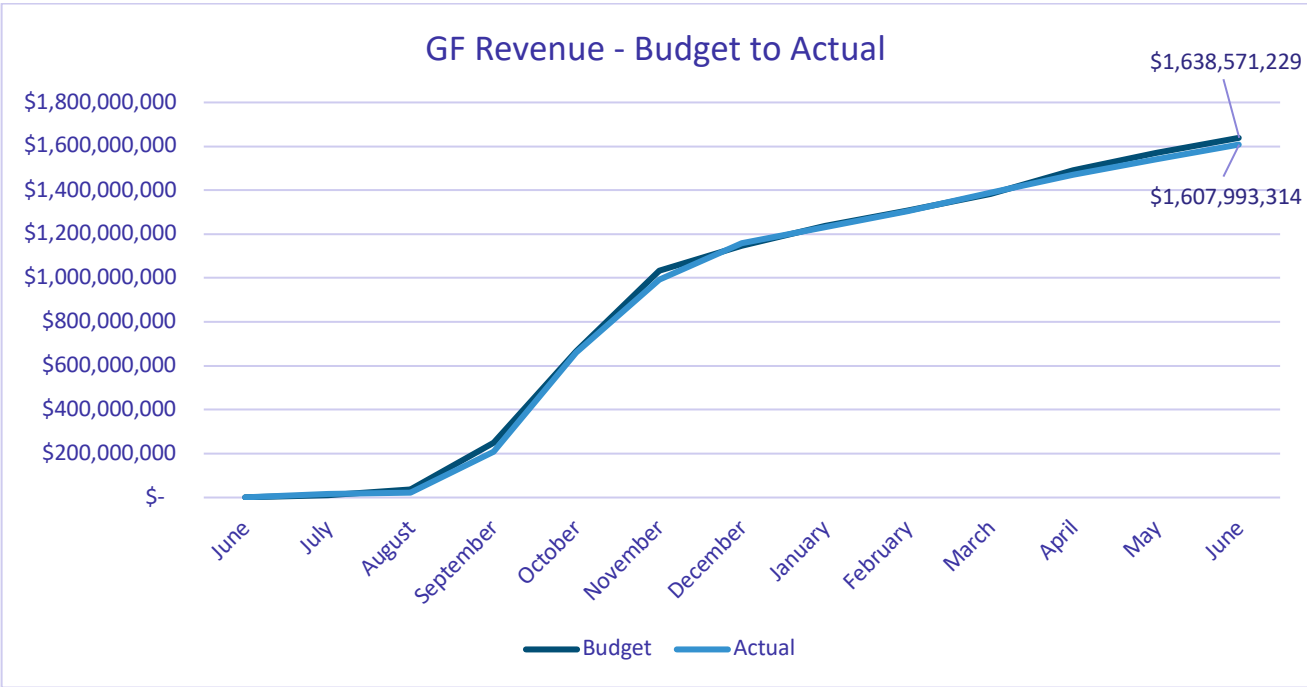


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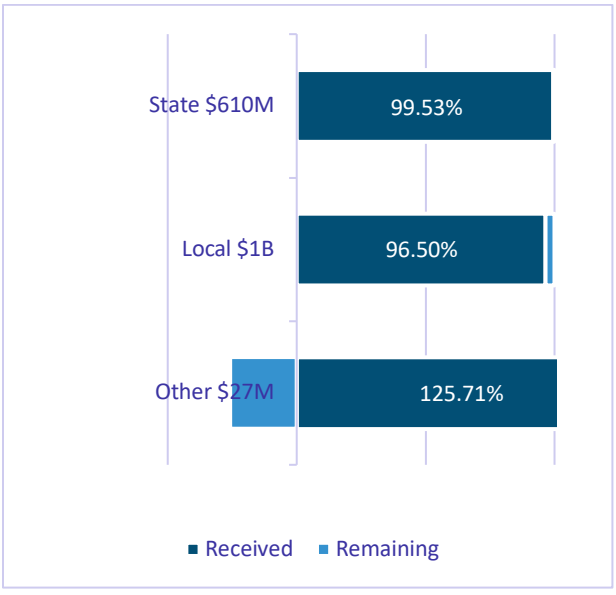
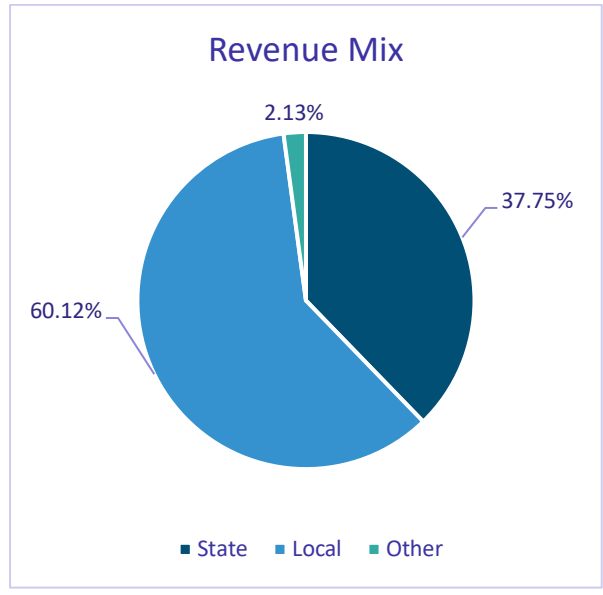
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Key Performance Indicators

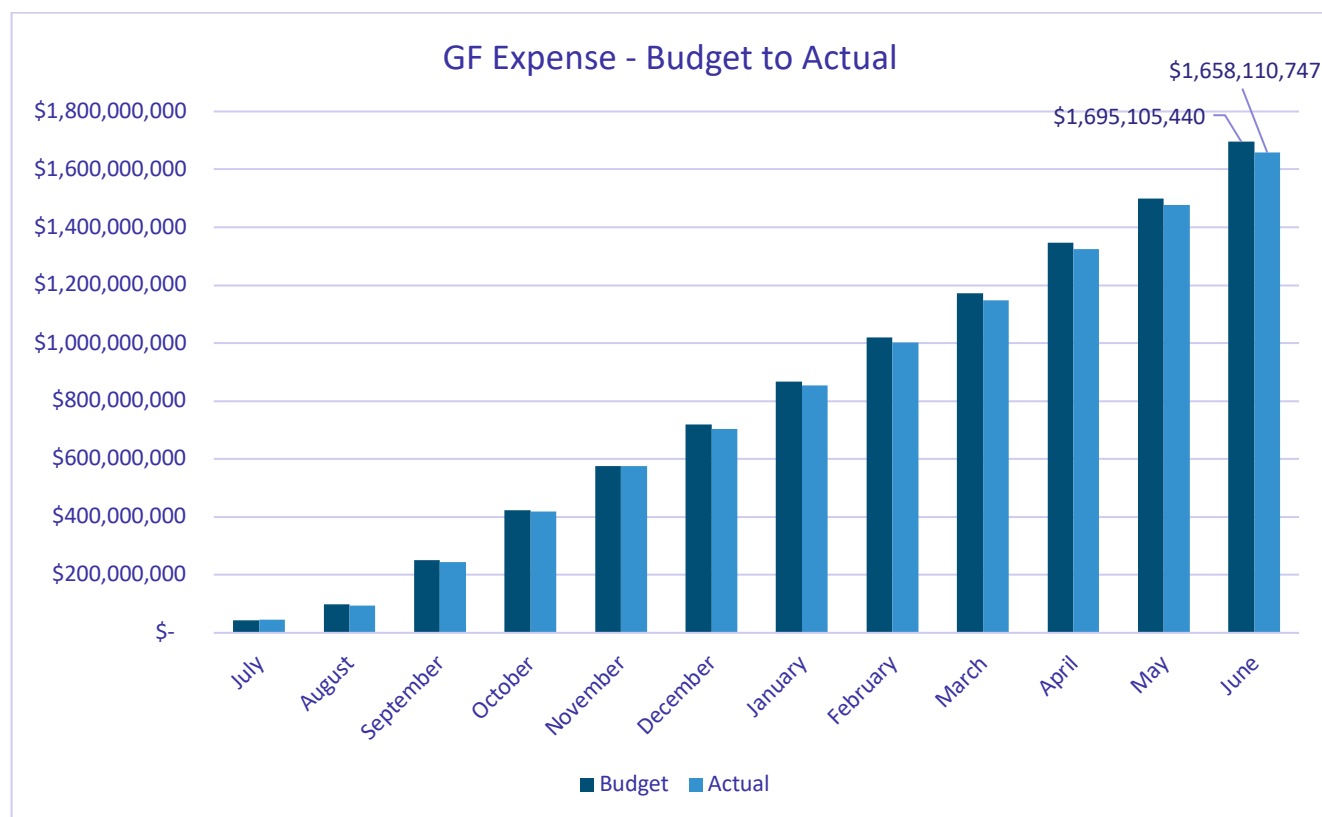
General Fund Revenues



	Amount Collected	Percentage of Budget
Actual	\$1.61B	98.1%
Benchmark	\$1.64B	100%
Difference	-\$30.5M	-1.9%

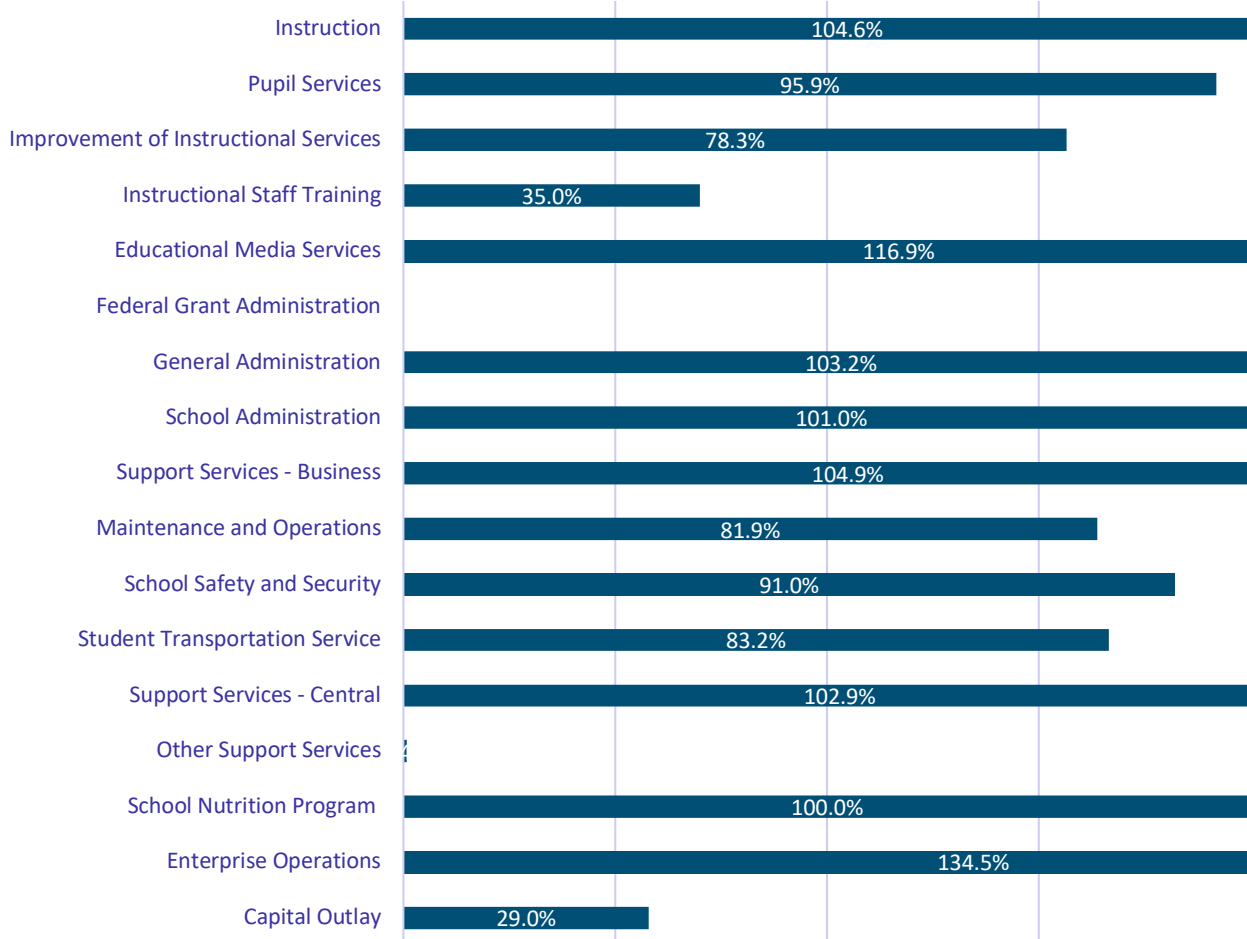


General Fund Expenses

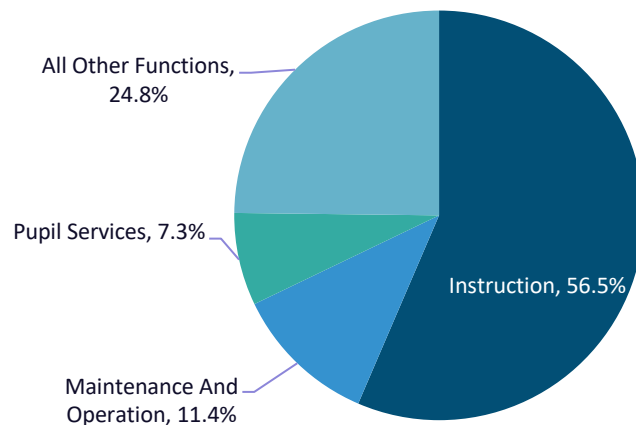


	Amount Spent	Percentage of Budget
Actual + Transfer Out	\$1.66B	97.8%
Benchmark	\$1.70B	100%
Difference	-\$37M	-2.2%

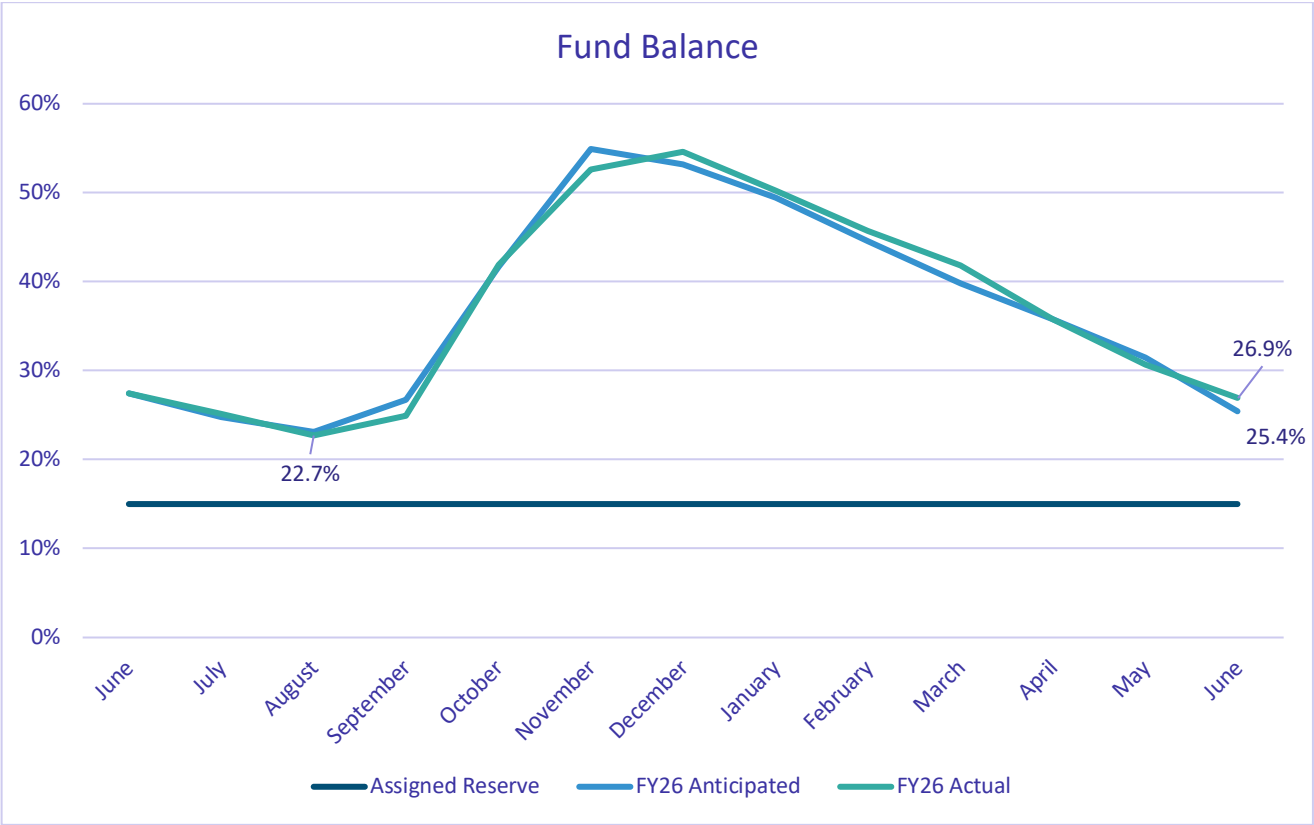
GF Budget Utilization by Function



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	\$934.0M	56.5%
M&O	\$188.9M	11.4%
Pupil Services	\$121.1M	7.3%



Fund Balance



	FY26 Fund Balance	FY26 Actual	FY26 Anticipated
Nonspendable	\$1.5M		
Committed (15%)	\$242.0M	15.0%	15.0%
Unassigned	\$147.0M	11.9%	10.4%
Total	\$390.5M	26.9%	25.4%

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

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Assets						
Cash and Cash Equivalents	\$ 494,993,734	\$ 519,495,280	\$ -	\$ 4,390,530	\$ (25,793,547)	\$ 993,085,996
Receivable, Net						
Taxes	1,211,549	-	-	-	-	1,211,549
State Government	82,271,630	-	-	-	563,924	82,835,554
Federal Government	-	-	-	5,631,110	42,630,343	48,261,453
Other	5,000	-	-	3,090	5,700	13,790
Inventories	1,469,897	-	-	872,505	-	2,342,402
Investments	-	-	-	17,108,109	-	17,108,109
Total assets and deferred outflows of resources	<u>\$ 579,951,810</u>	<u>\$ 519,495,280</u>	<u>\$ -</u>	<u>\$ 28,005,343</u>	<u>\$ 17,406,419</u>	<u>\$ 1,144,858,852</u>
Liabilities						
Accounts Payable	\$ 31,547,385	\$ 9,517,775	\$ -	\$ 6,070	\$ 1,772,478	\$ 42,843,708
Salaries & Benefits Payable	104,374,128	-	-	-	-	104,374,128
Payroll Withholdings Payable	53,634,714	-	-	-	-	53,634,714
Unearned/Unavailable Revenue	-	-	-	-	722,004	722,004
Total liabilities	<u>189,556,227</u>	<u>9,517,775</u>	<u>-</u>	<u>6,070</u>	<u>2,494,481</u>	<u>201,574,554</u>
Total liabilities and deferred inflows of resources	<u>189,556,227</u>	<u>9,517,775</u>	<u>-</u>	<u>6,070</u>	<u>2,494,481</u>	<u>201,574,554</u>
FUND BALANCES						
Nonspendable						
Reserve for Inventories	\$ 1,469,897	\$ -	\$ -	\$ 872,505	\$ -	\$ 2,342,402
Restricted						
Capital Projects	-	483,347,725	-	-	-	483,347,725
Continuation of Grant Programs	-	-	-	27,126,768	4,469,140	31,595,908
Committed						
Reserve	241,906,168	-	-	-	-	241,906,168
Assigned						
Capital Projects	-	26,629,779	-	-	-	26,629,779
Student Activity Accounts	-	-	-	-	10,442,798	10,442,798
Unassigned	<u>147,019,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,019,518</u>
Total fund balances	<u>390,395,584</u>	<u>509,977,504</u>	<u>-</u>	<u>27,999,273</u>	<u>14,911,938</u>	<u>943,284,299</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 579,951,810</u>	<u>\$ 519,495,280</u>	<u>\$ -</u>	<u>\$ 28,005,343</u>	<u>\$ 17,406,419</u>	<u>\$ 1,144,858,853</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 June 30, 2026

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property Taxes	\$ 966,397,443	\$ -	\$ -	\$ -	\$ -	\$ 966,397,443
Sales Taxes	10,688,134	142,850,896	-	-	-	153,539,030
State Funds	606,849,551	-	-	1,636,184	33,276,842	641,762,578
Federal Funds	-	-	-	60,514,775	115,809,657	176,324,432
Charges for Services	523,893	-	-	695,367	7,493,800	8,713,060
Investment Earnings	21,812,170	20,541,309	-	108,109	2,409	42,463,998
Miscellaneous	1,207,017	355,779	-	2,141,490	17,962,299	21,666,586
Total revenues	<u>\$ 1,607,478,209</u>	<u>163,747,985</u>	<u>-</u>	<u>65,095,926</u>	<u>174,545,007</u>	<u>2,010,867,127</u>
EXPENDITURES						
Current						
Instruction	934,033,239	23,679,626	-	-	77,422,998	1,035,135,864
Pupil Services	121,061,183	-	-	-	23,319,638	144,380,821
Improvement of Instructional Services	37,317,921	16,526,689	-	-	1,151,768	54,996,377
Instructional Staff Training	522,550	-	-	-	30,333,993	30,856,543
Educational Media Services	22,881,502	-	-	-	16,851	22,898,353
Federal Grant Administration	1,015	-	-	-	5,120,547	5,121,561
General Administration	70,926,303	-	-	-	1,462,220	72,388,523
School Administration	94,481,704	-	-	-	305,343	94,787,048
Support Services - Business	20,165,005	-	-	129,523	238,107	20,532,635
Maintenance And Operation	188,878,778	2,107,698	-	-	789,341	191,775,817
School Safety And Security	29,447,515	-	-	-	7,167,718	36,615,234
Student Transportation Service	79,167,118	3,621,609	-	-	24,775,452	107,564,179
Support Services - Central	51,968,002	10,360,152	-	-	72,314	62,400,468
Other Support Services	6,383	-	-	-	360,569	366,952
School Nutrition Program	1,693,794	-	-	65,337,192	-	67,030,987
Enterprise Operations	336,215	-	-	-	3,381,914	3,718,129
Capital Outlays						
Facilities Acquisition & Construction	1,551,989	213,316,366	-	-	175,000	215,043,355
Total expenditures	<u>1,654,440,215</u>	<u>269,612,140</u>	<u>-</u>	<u>65,466,716</u>	<u>176,093,775</u>	<u>2,165,612,846</u>
Excess (deficiency) of revenues over expenditures	<u>(46,962,005)</u>	<u>(105,864,156)</u>	<u>-</u>	<u>(370,790)</u>	<u>(1,548,768)</u>	<u>(154,745,719)</u>
OTHER FINANCING SOURCES (USES)						
Operating Transfers From Other Funds	-	167,708	-	-	4,302,791	4,470,499
Operating Transfers To Other Funds	(3,670,532)	-	-	-	(799,967)	(4,470,499)
Sale or Compensation for the Loss of Capital Assets	515,105	-	-	-	-	515,105
Total other financing sources (uses)	<u>(3,155,428)</u>	<u>167,708</u>	<u>-</u>	<u>-</u>	<u>3,502,824</u>	<u>515,105</u>
Net change in fund balances	(50,117,433)	(105,696,448)	-	(370,790)	1,954,057	(154,230,614)
Fund balances - beginning	440,513,017	615,673,952	-	28,370,063	12,957,881	1,097,514,913
Fund balances - ending	<u>\$ 390,395,584</u>	<u>\$ 509,977,504</u>	<u>\$ -</u>	<u>\$ 27,999,273</u>	<u>\$ 14,911,938</u>	<u>\$ 943,284,299</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	\$ 966,397,443	\$ (35,099,528)	\$ 946,887,449
Sales Taxes	6,000,000	6,000,000	10,688,134	4,688,134	8,465,777
State Funds	590,784,324	609,744,258	606,849,551	(2,894,707)	558,627,472
Federal Funds	-	-	-	-	-
Charges for Services	1,000,000	1,000,000	523,893	(476,107)	1,271,658
Investment Earnings	17,500,000	17,500,000	21,812,170	4,312,170	25,443,797
Miscellaneous	2,730,000	2,730,000	1,207,017	(1,522,983)	3,427,217
Total revenues	<u>1,619,511,295</u>	<u>1,638,471,229</u>	<u>1,607,478,209</u>	<u>(30,993,019)</u>	<u>1,544,123,370</u>
EXPENDITURES					
Current					
Instruction	875,157,860	892,530,697	934,033,239	(41,502,542)	919,354,380
Pupil Services	131,619,229	126,244,136	121,061,183	5,182,954	98,266,441
Improvement of Instructional Services	46,150,088	47,680,682	37,317,921	10,362,762	19,440,348
Instructional Staff Training	1,004,584	1,493,325	522,550	970,775	606,613
Educational Media Services	19,245,384	19,579,273	22,881,502	(3,302,228)	23,982,980
Federal Grant Administration	-	1,015	1,015	-	23,598
General Administration	43,738,097	68,707,573	70,926,303	(2,218,730)	57,533,446
School Administration	92,237,118	93,577,738	94,481,704	(903,967)	90,642,207
Support Services - Business	12,819,712	19,230,736	20,165,005	(934,269)	23,469,802
Maintenance And Operation	227,893,722	230,708,019	188,878,778	41,829,241	169,324,234
School Safety And Security	12,437,618	32,352,026	29,447,515	2,904,511	21,696,769
Student Transportation Service	91,918,519	95,155,090	79,167,118	15,987,972	82,898,384
Support Services - Central	55,057,472	50,492,560	51,968,002	(1,475,443)	51,003,878
Other Support Services	1,734,444	1,601,042	6,383	1,594,659	29,994
School Nutrition Program	336,368	1,693,794	1,693,794	-	405,846
Enterprise Operations	1,290,576	250,000	336,215	(86,215)	1,015,659
Capital Outlays					
Facilities Acquisition & Construction	67,000	5,357,735	1,551,989	3,805,746	914,772
Total current	<u>1,612,707,789</u>	<u>1,686,655,440</u>	<u>1,654,440,215</u>	<u>32,215,225</u>	<u>1,560,609,351</u>
Total expenditures	<u>1,612,707,789</u>	<u>1,686,655,440</u>	<u>1,654,440,215</u>	<u>32,215,225</u>	<u>1,560,609,351</u>
Excess (deficiency) of revenues over expenditures	<u>6,803,506</u>	<u>(48,184,211)</u>	<u>(46,962,005)</u>	<u>1,222,205</u>	<u>(16,485,981)</u>
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	515,105	415,105	139,370
Total other financing sources (uses)	<u>(8,000,000)</u>	<u>(8,350,000)</u>	<u>(3,155,428)</u>	<u>5,194,572</u>	<u>(33,346,406)</u>
Net change in fund balances	(1,196,494)	(56,534,211)	(50,117,433)	6,416,778	(49,832,387)
Fund balances - beginning	440,513,017	440,513,017	440,513,017	-	490,345,404
Fund balances - ending	<u>\$ 439,316,523</u>	<u>\$ 383,978,806</u>	<u>\$ 390,395,584</u>	<u>\$ 6,416,778</u>	<u>\$ 440,513,017</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	142,850,896	(286,149,104)	154,532,044
State Funds	-	-	-	-	4,554,541
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	1,750,000	1,750,000	20,541,309	18,791,309	28,725,933
Miscellaneous	-	-	355,779	355,779	340,058
Total revenues	<u>430,750,000</u>	<u>430,750,000</u>	<u>163,747,985</u>	<u>(267,002,015)</u>	<u>188,152,576</u>
EXPENDITURES					
Current					
Instruction	-	60,719,002	23,679,626	37,039,376	23,631,055
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	56,690,796	16,526,689	40,164,107	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	2,107,698	8,883,937	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	10,360,152	26,682,036	5,127,797
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	<u>373,663,829</u>	<u>973,906,561</u>	<u>213,316,366</u>	<u>760,590,194</u>	<u>200,482,662</u>
Total current	<u>402,709,712</u>	<u>1,146,545,954</u>	<u>269,612,140</u>	<u>876,933,814</u>	<u>247,167,561</u>
Total expenditures	<u>402,709,712</u>	<u>1,146,545,954</u>	<u>269,612,140</u>	<u>876,933,814</u>	<u>247,167,561</u>
Excess (deficiency) of revenues over expenditures	<u>28,040,288</u>	<u>(715,795,954)</u>	<u>(105,864,156)</u>	<u>609,931,798</u>	<u>(59,014,986)</u>
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)	<u>(83,403,442)</u>	<u>(83,403,442)</u>	<u>167,708</u>	<u>83,571,150</u>	<u>56,048,893</u>
Net change in fund balances	(55,363,154)	(799,199,396)	(105,696,448)	693,502,948	(2,966,093)
Fund balances - beginning	<u>615,673,952</u>	<u>615,673,952</u>	<u>615,673,952</u>	-	<u>618,640,045</u>
Fund balances - ending	<u>\$ 560,310,799</u>	<u>\$ (183,525,444)</u>	<u>\$ 509,977,504</u>	<u>\$ 693,502,948</u>	<u>\$ 615,673,952</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

	SCHOOL NUTRITION FUND				
	Orig Budget	Final Budget	Actual 2026	Variance with Final Budget	Actual 2025
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	-	1,636,184	1,636,184	1,772,268
Federal Funds	10,357,738	10,357,738	60,514,775	50,157,037	58,982,581
Charges for Services	72,861,878	72,861,878	695,367	(72,166,511)	631,350
Investment Earnings	-	-	108,109	108,109	-
Miscellaneous	612,751	612,751	2,141,490	1,528,739	1,533,050
Total revenues	83,832,367	83,832,367	65,095,926	(18,736,442)	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	-	-	129,523	(129,523)	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	65,337,192	20,495,175	63,309,133
Enterprise Operations	-	-	-	-	-
Capital Outlays					
Facilities Acquisition & Construction	-	-	-	-	-
Total current	85,832,367	85,832,367	65,466,716	20,365,652	63,358,665
Total expenditures	85,832,367	85,832,367	65,466,716	20,365,652	63,358,665
Excess (deficiency) of revenues over expenditures	(2,000,000)	(2,000,000)	(370,790)	1,629,210	(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	-	-	(370,790)	(370,790)	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	\$ 27,999,273	\$ (370,790)	\$ 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	-	34,267,636	33,276,842	(990,794)	48,833,992
Federal Funds	-	159,567,387	115,809,657	(43,757,729)	188,407,787
Charges for Services	-	-	7,493,800	7,493,800	2,572,201
Investment Earnings	-	-	2,409	2,409	14,905
Miscellaneous	90,320	8,759,632	17,962,299	9,202,667	18,276,821
Total revenues	90,320	202,594,654	174,545,007	(28,049,647)	258,105,706
EXPENDITURES					
Current					
Instruction	16,280,706	74,296,775	77,422,998	(3,126,224)	130,265,688
Pupil Services	3,654,143	22,545,105	23,319,638	(774,533)	38,799,169
Improvement of Instructional Services	-	1,543,135	1,151,768	391,368	3,236,069
Instructional Staff Training	24,406,992	55,190,442	30,333,993	24,856,449	31,023,752
Educational Media Services	29,700	33,709	16,851	16,858	625,854
Federal Grant Administration	4,452,160	6,125,576	5,120,547	1,005,030	4,836,467
General Administration	175,254	5,374,489	1,462,220	3,912,269	5,078,060
School Administration	-	47,000	305,343	(258,343)	2,397,400
Support Services - Business	10,500	146,500	238,107	(91,607)	597,576
Maintenance And Operation	131,790	405,736	789,341	(383,605)	7,316,152
School Safety And Security	-	8,988,270	7,167,718	1,820,552	6,220,551
Student Transportation Service	405,957	30,809,166	24,775,452	6,033,714	5,525,452
Support Services - Central	14,700	707,748	72,314	635,435	1,434,826
Other Support Services	-	491,585	360,569	131,015	467,661
School Nutrition Program	-	-	-	-	1,616,511
Enterprise Operations	4,674,000	4,783,830	3,381,914	1,401,916	3,997,935
Capital Outlays	-	-	-	-	-
Facilities Acquisition & Construction	-	185,000	175,000	10,000	20,644,454
Total current	54,235,900	211,674,067	176,093,775	35,580,292	264,083,577
Total expenditures	54,235,900	211,674,067	176,093,775	35,580,292	264,083,577
Excess (deficiency) of revenues over expenditures	(54,145,580)	(9,079,412)	(1,548,768)	7,530,645	(5,977,871)
OTHER FINANCING SOURCES (USES)					
Operating Transfers From Other Funds	4,774,000	5,129,080	4,302,791	(826,289)	10,616,480
Operating Transfers To Other Funds	-	(172,210)	(799,967)	(627,757)	(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)	(4,122,542)	1,954,057	6,076,599	(27,942,785)
Fund balances - beginning	12,957,881	12,957,881	12,957,881	-	40,900,666
Fund balances - ending	\$ (36,413,699)	\$ 8,835,339	\$ 14,911,938	\$ 6,076,599	\$ 12,957,881

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