

DeKalb Brilliance Academy
 Income Statement
 As of Sep FY2025

KEY ASSUMPTIONS

Enrollment Breakdown

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Total Enrolled

Actual			YTD	Budget & Forecast					
Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Forecast Spent
				78	89	89	-		
				78	87	87	-		
				78	84	84	-		
				52	55	55	-		
				52	55	55	-		
				338	370	370	-		

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		Actual			YTD	Budget & Forecast					
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Forecast Spent
REVENUE											
Local Sources											
1220	Donations	-	-	-	-	20,000	20,000	20,000	-	20,000	0%
1500	Investment Income	75	68	70	213	770	770	770	-	557	28%
1920.3	Contributions - Foundation	-	-	165,000	165,000	465,000	465,000	465,000	-	300,000	35%
1995	School Fees	12,457	12,046	12,666	37,169	200,000	200,000	200,000	-	162,831	19%
SUBTOTAL - Local Sources		12,531	12,114	177,736	202,382	685,770	685,770	685,770	-	483,388	30%
State Sources											
3120	Total QBE Formula Earnings (State And Local Funds)	455,137	454,953	454,953	1,365,043	5,179,322	5,824,463	5,824,463	-	4,459,420	23%
3140	Qbe Contra Account (Debit)	(33,426)	(33,356)	(33,356)	(100,138)	(513,082)	(590,147)	(590,147)	-	(490,009)	17%
3800	Other Grants From Georgia Department Of Education	5,848	3,927	31,933	41,708	-	75,130	75,130	-	33,422	56%
SUBTOTAL - State Sources		427,559	425,524	453,530	1,306,613	4,666,239	5,309,446	5,309,446	-	4,002,833	25%
Federal Sources											
4300.1	Title I	-	(190)	-	(190)	287,300	301,234	301,234	-	301,424	0%
4300.2	Title II Part A	-	(3,114)	-	(3,114)	17,607	17,474	17,474	-	20,588	-18%
4300.4	Title IV	-	-	-	-	19,045	18,916	18,916	-	18,916	0%
4300.6	IDEA	-	-	-	-	41,528	59,197	59,197	-	59,197	0%
4510	NSLP - Lunch	9,940	2,438	23,422	35,799	169,000	185,000	185,000	-	149,201	19%
4511	NSLP - Breakfast	5,490	1,198	12,931	19,619	101,400	111,000	111,000	-	91,381	18%
SUBTOTAL - Federal Sources		15,429	332	36,352	52,114	635,880	692,821	692,821	-	640,707	8%
Other Sources											
SUBTOTAL - Other Sources		-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		455,520	437,970	667,619	1,561,109	5,987,889	6,688,037	6,688,037	-	5,126,929	23%

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As of Sep FY2025

		Actual			YTD	Budget & Forecast					
		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Forecast Spent
EXPENSES											
Personnel & Benefits											
Personnel											
110	Teachers	84,796	80,904	82,541	248,240	778,226	991,196	981,223	9,973	732,983	25%
116	Teacher Leader Stipends	-	-	-	-	20,000	20,000	20,000	-	20,000	0%
118	Enrichment Teachers	17,187	19,173	18,600	54,960	209,107	206,247	197,920	8,327	142,959	28%
120	Superintendent	10,835	10,835	10,835	32,504	-	130,014	130,014	-	97,511	25%
130	Principal	10,210	10,210	10,210	30,629	120,113	120,113	120,113	-	89,484	25%
131	AP of Instruction	23,255	23,255	23,255	69,766	279,065	280,859	280,859	-	211,092	25%
140	Assistant Teachers	13,776	14,430	15,896	44,101	190,776	178,991	159,425	19,566	115,324	28%
140.1	Reading Teacher	10,110	13,176	13,176	36,461	170,740	155,142	155,142	-	118,681	24%
140.2	Special Education Personnel	37,714	35,028	30,876	103,619	537,949	490,421	456,362	34,059	352,743	23%
141	Operations Manager	5,681	5,681	5,945	17,307	68,171	66,855	66,855	-	49,548	26%
142	Operations Assistant Café Manager	3,333	3,893	3,717	10,943	67,060	39,998	39,998	-	29,055	27%
174	Nurse	4,645	4,645	4,645	13,936	54,652	55,745	55,745	-	41,809	25%
176	Social Worker	6,409	6,409	6,409	19,226	62,707	76,905	76,905	-	57,679	25%
181	Before & Aftercare Payroll	-	-	-	-	40,000	-	-	-	-	-
190	Head of School	-	-	-	-	127,465	-	-	-	-	-
190.3	Director of Operations	9,066	9,066	9,066	27,198	108,790	108,790	108,790	-	81,592	25%
190.4	Front Office Manager	3,565	3,565	3,565	10,695	42,779	42,779	42,779	-	32,084	25%
199.1	Bonuses	-	-	-	-	15,237	-	-	-	-	-
SUBTOTAL - Personnel		240,582	240,269	238,735	719,586	2,892,837	2,964,055	2,892,130	71,925	2,172,544	25%
Benefits & Insurances											
210	Health Insurance	14,971	32,279	(5,735)	41,515	344,400	350,700	343,700	7,000	302,185	12%
220	FICA - Employer Share	3,415	3,381	3,328	10,124	46,611	44,330	43,287	1,043	33,163	23%
230	Teachers Retirement System	49,926	49,151	48,765	147,842	585,497	611,402	596,456	14,946	448,614	25%
250	Unemployment Compensation	1,539	1,372	100	3,010	18,383	18,810	19,607	(797)	16,597	15%
SUBTOTAL - Benefits & Insurances		69,851	86,183	46,457	202,492	994,891	1,025,242	1,003,050	22,192	800,558	20%
Purchased Professional & Tech Services											
310.1	Business Services	11,874	11,874	11,874	35,622	145,000	142,488	142,488	-	106,866	25%
310.2	Audit	-	-	11,950	11,950	12,240	12,000	12,000	-	50	100%
310.3	Bank Fees	123	97	122	342	1,040	1,044	1,044	-	702	33%
310.4	Payroll Fees	266	312	393	972	4,538	4,479	4,378	101	3,406	22%
310.7	Other	3,649	3,571	2,771	9,991	13,000	13,000	13,000	-	3,009	77%
321.1	Professional Development	15,292	1,325	437	17,055	65,000	65,000	65,000	-	47,945	26%
321.2	SPED	-	-	6,081	6,081	100,555	110,260	110,260	-	104,179	6%
321.3	Substitutes	-	14,926	18,073	32,999	75,000	75,000	75,000	-	42,001	44%
324	Contracted Service -Technology Specialist	278	3,501	4,390	8,169	40,000	40,000	40,000	-	31,831	20%
336	Contracted Security Services	-	6,000	5,700	11,700	-	-	60,000	(60,000)	48,300	20%
340	Professional Legal Services	-	12,305	6,845	19,150	34,170	34,170	34,170	-	15,020	56%
SUBTOTAL - Purchased Professional & Tech Services		31,483	53,912	68,637	154,032	490,544	497,441	557,340	(59,899)	403,308	28%
Purchased Property Services											
410.3	Janitorial	10,501	10,501	10,501	31,504	127,500	127,500	127,500	-	95,996	25%
410.5	Pest Control	-	312	-	312	2,448	2,938	2,938	-	2,626	11%
430	Repair And Maintenance Services	9,156	12,983	2,068	24,208	75,000	75,000	75,000	-	50,792	32%
430.1	School Beautification	-	2,994	400	3,394	5,000	5,000	5,000	-	1,606	68%

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		Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Forecast Spent
441	Rental Of Land Or Buildings	22,000	11,000	11,000	44,000	132,000	132,000	132,000	-	88,000	33%
490	Real Estate Tax	-	-	-	-	11,887	11,887	11,887	-	11,887	0%
490.1	Security	12,105	-	-	12,105	87,000	87,000	27,000	60,000	14,895	45%
490.2	Fire & Occupational Safety and Compliance	150	1,135	1,319	2,604	3,825	3,825	3,825	-	1,221	68%
490.3	Facilities Consultant	5,700	5,063	3,300	14,063	20,400	20,400	20,400	-	6,338	69%
SUBTOTAL - Purchased Property Services		59,612	43,988	28,589	132,189	465,060	465,549	405,549	60,000	273,360	33%
Other Purchased Services											
520	Insurance (Other Than Employee Benefits	4,907	-	10	4,917	43,223	32,023	31,302	720	26,385	16%
530.4	Postage & Delivery	68	60	125	252	1,000	300	300	-	48	84%
530.5	Student Recruitment	1,440	-	-	1,440	20,000	20,000	20,000	-	18,560	7%
530.6	Staff Recruitment	1,166	-	-	1,166	20,000	20,000	20,000	1,166	18,834	6%
530.7	Marketing	2,450	287	-	2,737	15,000	15,000	15,000	-	12,263	18%
530.8	Staff-Only Events	2,238	2,414	356	5,008	21,188	20,930	20,459	471	15,451	24%
570	Food Service Management	1,164	48,963	40,797	90,924	330,544	359,984	359,984	-	269,060	25%
595	Copier	1,407	2,052	2,442	5,901	20,400	20,400	20,400	-	14,499	29%
595.1	Field Trips	-	1,198	9,569	10,768	33,800	37,000	37,000	-	26,232	29%
595.3	Food Service Consultant	-	-	-	-	10,200	10,200	10,200	-	10,200	0%
SUBTOTAL - Other Purchased Services		14,841	54,974	53,298	123,113	515,354	535,836	534,645	1,191	411,533	23%
Supplies											
610	McKinney Supplies	-	-	-	-	5,100	2,550	2,550	-	2,550	0%
610.1	Custodial & Janitorial Supplies	97	-	1,167	1,264	20,686	22,570	22,570	-	21,306	6%
610.12	Assessment Supplies	-	19,284	-	19,284	23,199	25,530	25,530	-	6,246	76%
610.13	Nursing Supplies	323	69	15	407	2,758	1,110	1,110	-	703	37%
610.2	Instructional Equipment & Classroom Supplies	7,587	7,897	1,717	17,201	75,000	75,000	75,000	-	57,799	23%
610.3	Office Supplies	1,667	740	447	2,854	43,095	47,360	47,360	-	44,506	6%
610.4	Arts & Music Supplies	-	-	-	-	4,137	4,440	4,440	-	4,440	0%
610.6	Uniforms	-	13,993	6,095	20,088	23,444	25,530	25,530	-	5,442	79%
610.8	PE Equipment	-	-	254	254	1,530	1,500	1,500	-	1,246	17%
612	Computer Software	32,995	1,423	4,472	38,891	60,502	66,230	66,230	-	27,339	59%
615	Classroom & Office Furniture	9,018	35	-	9,053	50,000	50,000	50,000	-	40,947	18%
615.2	Other Equipment	8,780	-	-	8,780	10,000	10,000	10,000	-	1,220	88%
616.1	Student Computers	20,162	2,530	-	22,692	30,000	30,000	30,000	-	7,308	76%
616.2	Staff Computers	-	-	1,067	1,067	20,000	20,000	20,000	-	18,933	5%
620	Energy	4,998	6,805	7,151	18,954	64,713	64,713	64,713	-	45,759	29%
630.4	School Events	-	102	143	245	21,420	21,420	21,420	-	21,175	1%
640	Library and Media Center	-	-	-	-	5,000	5,000	5,000	-	5,000	0%
641	Textbooks - Printed	1,582	27,146	10,806	39,534	51,714	56,610	56,610	-	17,076	70%
SUBTOTAL - Supplies		87,211	80,023	33,333	200,568	512,298	529,563	529,563	-	328,995	38%
Property											
742	Depreciation Expense-Buildings	-	-	-	-	9,898	9,898	9,898	-	9,898	0%
SUBTOTAL - Property		-	-	-	-	9,898	9,898	9,898	-	9,898	0%
Other Expenses											
810.2	Authorizer	5,593	5,593	5,593	16,779	82,312	69,894	69,894	-	53,115	24%
890.1	Prior Year Expenses	1,142	12,912	-	14,053	-	14,053	14,053	-	-	100%
999	Uncategorized Expenses	1,484	5,000	3,979	10,463	-	-	-	-	(10,463)	
SUBTOTAL - Other Expenses		8,218	23,505	9,572	41,295	82,312	83,947	83,947	-	42,652	49%

DeKalb Brilliance Academy
 Income Statement
 As of Sep FY2025

	Actual			YTD	Budget & Forecast					
	Jul	Aug	Sep	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Forecast Spent
TOTAL EXPENSES	511,798	582,855	478,622	1,573,274	5,963,193	6,111,531	6,016,122	95,409	4,442,848	26%

DeKalb Brilliance Academy
Monthly Cash Forecast
As of Sep FY2025

	2024-25												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	1,028,394	1,130,210	959,067	1,149,244	1,035,477	1,068,141	1,556,783	1,616,669	1,630,544	1,649,840	1,701,217	1,723,294		
REVENUE														
Local Sources	12,531	12,114	177,736	(133,218)	19,094	483,808	18,951	18,951	18,951	18,951	18,951	18,951	685,770	-
State Sources	427,559	425,524	453,530	425,311	425,311	425,311	425,311	425,311	469,070	469,070	469,070	469,070	5,309,446	(1)
Federal Sources	15,429	332	36,352	228,117	74,196	74,196	23,991	57,503	23,991	57,705	26,868	49,474	692,821	24,667
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	455,520	437,970	667,619	520,210	518,600	983,315	468,252	501,764	512,012	545,726	514,889	537,495	6,688,037	24,666
EXPENSES														
Personnel	240,582	240,269	238,735	222,254	241,062	242,856	241,062	241,062	241,062	241,062	241,062	261,062	2,892,130	-
Benefits & Insurances	69,851	86,183	46,457	84,717	88,878	89,274	88,878	88,878	88,878	88,878	88,878	93,302	1,003,050	-
Purchased Professional & Tech Services	31,483	53,912	68,637	27,238	35,643	42,179	44,616	46,021	50,848	52,481	50,944	41,338	557,340	12,000
Purchased Property Services	59,612	43,988	28,589	28,468	30,612	30,612	30,612	30,612	30,612	30,612	30,612	30,612	405,549	-
Other Purchased Services	14,841	54,974	53,298	45,726	45,726	45,726	45,726	45,726	45,726	45,726	45,726	45,726	534,645	-
Supplies	87,211	80,023	33,333	67,095	45,390	45,401	28,518	28,518	28,518	28,518	28,518	28,518	529,563	-
Property	-	-	-	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	9,898	(0)
Other Expenses	8,218	23,505	9,572	(3,390)	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	83,947	(10,540)
TOTAL EXPENSES	511,798	582,855	478,622	473,208	495,483	504,220	487,584	488,989	493,816	495,449	493,912	508,730	6,016,122	1,460
Operating Cash Inflow (Outflow)	(56,278)	(144,884)	188,997	47,002	23,118	479,095	(19,332)	12,776	18,196	50,277	20,978	28,765	671,915	23,206
Accounts Receivable - Current Year	101,555	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	38,956	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	(41,437)	(23,831)	(6,109)	(206,209)	(68,572)	(68,572)	1,100	1,100	1,100	1,100	1,100	1,100	1,100	-
Accounts Payable - Current Year	(7,047)	(2,428)	(11,912)	(65,923)	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	66,067	-	19,200	113,322	78,118	78,118	78,118	-	-	-	-	-	-	-
Other Liabilities	-	-	-	(1,960)	-	-	-	-	-	-	-	-	-	-
Ending Cash	1,130,210	959,067	1,149,244	1,035,477	1,068,141	1,556,783	1,616,669	1,630,544	1,649,840	1,701,217	1,723,294	1,753,159		

DeKalb Brilliance Academy

Balance Sheet

As of Sep FY2025

	Jun FY2024	Sep FY2025	YTD Change
ASSETS			
Cash Balance	1,028,394	1,149,244	120,849
Accounts Receivable	109,776	8,221	(101,555)
Other Current Assets	38,956	-	(38,956)
Capital Assets	135,399	206,776	71,377
Other Assets	2,539,430	2,539,430	-
TOTAL ASSETS	3,851,955	3,903,670	51,714
LIABILITIES & EQUITY			
Accounts Payable	82,827	63,550	(19,277)
Credit Card	4,483	2,373	(2,110)
Other Current Liability	69,016	69,016	-
Long-Term Loans and Other Liabilities	2,770,493	2,855,760	85,267
Beginning Net Assets	826,187	925,137	98,950
Net Income (Loss) to Date	98,950	(12,165)	(111,115)
TOTAL LIABILITIES & EQUITY	3,851,955	3,903,670	51,714