

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2008, Fiscal Period 08**

Exhibit F-I-A

025 - Dekalb County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$10,595,048.98	\$3,486,460.96	\$0.00	\$6,913,126.65	\$28,647.73	\$559,951.90	\$0.00
Investments	\$0.00	\$8,385.48	\$0.00	\$0.00	\$0.00	\$111,624.72	\$0.00
Receivables	\$370,267.00	\$615,934.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$183,225.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$13,104.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,536,620.67
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,421,079.75
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,009,171.06
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets and Other Debits:	\$10,978,420.92	\$4,294,006.25	\$0.00	\$6,913,126.65	\$28,647.73	\$671,576.62	\$55,966,871.48
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$91,500.00	\$21,255.72	\$0.00	\$0.00	\$2,000.00	(\$212.00)	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$45,350.28	\$0.00	\$0.00	\$0.00	\$5,222.25	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,009,171.06
Total Liabilities:	\$91,500.00	\$66,606.00	\$0.00	\$0.00	\$2,000.00	\$5,010.25	\$8,009,171.06
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,957,700.42
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$1,418,522.01	\$569,528.48	\$0.00	\$154,200.35	\$0.00	\$54,722.15	\$0.00
Unreserved Fund balance	\$9,468,398.91	\$3,658,110.77	\$0.00	\$6,758,926.30	\$26,647.73	\$611,605.22	\$0.00
Total Fund Equity:	\$10,886,920.92	\$4,227,639.25	\$0.00	\$6,913,126.65	\$26,647.73	\$666,327.37	\$47,957,700.42
Total Liabilities and Fund Equity:	\$10,978,420.92	\$4,294,245.25	\$0.00	\$6,913,126.65	\$28,647.73	\$671,337.62	\$55,966,871.48