

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2012, Fiscal Period 06

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	\$7,788,794.48	\$2,997,878.05	(\$27,920.58)	\$12,504,392.39	\$28,247.85	\$606,953.25	\$0.00
Investments	\$0.00	\$37,821.07	\$0.00	\$0.00	\$51,935.72	\$46,799.30	\$0.00
Receivables	\$134,669.24	\$874,008.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$221,500.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$8,538.59	\$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	\$63,219,866.67
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,073,408.95
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267,386.44
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,138,583.45
Other Debits							
Total Assets and Other Debits:	\$7,932,002.31	\$4,131,208.46	(\$27,920.58)	\$12,504,392.39	\$80,183.57	\$653,752.55	\$77,699,245.51
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$88,493.69	\$192,239.58	\$0.00	\$0.00	\$0.00	\$54.95	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$54,233.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,405,969.89
Total Liabilities:	\$88,493.69	\$246,473.43	\$0.00	\$0.00	\$0.00	\$54.95	\$12,405,969.89
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,293,275.62
Contributed Capital							
Reserved Fund Balance	\$121,730.02	\$714,464.95	\$0.00	\$615,762.60	\$0.00	\$52,748.88	\$0.00
Unreserved Fund balance	\$7,721,778.60	\$3,170,270.08	(\$27,920.58)	\$11,888,629.79	\$80,183.57	\$600,948.72	\$0.00
Total Fund Equity:	\$7,843,508.62	\$3,884,735.03	(\$27,920.58)	\$12,504,392.39	\$80,183.57	\$653,697.60	\$65,293,275.62
Total Liabilities and Fund Equity:	\$7,932,002.31	\$4,131,208.46	(\$27,920.58)	\$12,504,392.39	\$80,183.57	\$653,752.55	\$77,699,245.51

Information in this report has been reconciled to the corresponding bank statements.