

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	100	General Fund	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		53,398,197.86
0103	PETTY CASH		50.00
0111	INVESTMENTS		83,889,633.24
0121	TAXES RECEIVABLE		19,291,795.03
0141	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - STATE		61,005,267.39
0153	ACCOUNTS RECEIVABLE		135,247.09
0181	PREPAID EXPENDITURES/EXPENSES		120,000.00
0199	OTHER CURRENT ASSETS		1,649,358.03
0100	TOTAL 06/30/2015 ASSETS		219,489,548.64
0421	ACCOUNTS PAYABLE		21,412,371.79
0422	SALARIES AND BENEFITS PAYABLE		88,172,581.93
0475	GROUP HEALTH INSURANCE PAYABLE		1,687,071.99
0476	OTHER GROUP INSURANCE PAYABLE		6,514.67
0481	UNAVAILABLE/UNEARNED REVENUE		6,713,426.72
0400	TOTAL 06/30/2015 LIABILITIES		117,991,967.10
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		101,497,581.54
0700	TOTAL 06/30/2015 FUND EQUITY		101,497,581.54
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		219,489,548.64

1000-110.00	TEACHERS	295,116,390.29
1000-113.00	SUBSTITUTE	5,589,172.03
1000-114.00	SUBSTITUTE	73,737.22
1000-115.00	EXTENDED DAY - TEACHERS	797,362.68
1000-117.00	EXTENDED YEAR	29,879.17
1000-118.00	ART,MUSIC,PE	25,893,454.11
1000-140.00	AIDES AND PARAPROFESSIONALS	21,382,456.77
1000-172.00	ELEMENTARY COUNSELOR	6,969,085.86
1000-199.00	OTHER SALARIES AND COMPENSATION	3,189.73
1000-210.00	STATE HEALTH INSURANCE	63,301,879.55
1000-230.00	TEACHERS RETIREMENT SYSTEM	45,612,397.22
1000-250.00	UNEMPLOYMENT COMPENSATION	89,573.51
1000-260.00	WORKMEN COMPENSATION	6,262,271.83
1000-290.00	OTHER EMPLOYEE BENEFITS	10,102,269.77
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	9,154,928.79
1000-430.00	REPAIR AND MAINTENANCE SERVICES	83,100.54
1000-442.00	RENTAL OF EQUIPMENT AND VEHICLES	143,214.65
1000-530.00	COMMUNICATION	5,406.31
1000-580.00	TRAVEL - EMPLOYEES	151,126.26
1000-594.00	PAYMENTS TO CHARTER SCHOOLS	30,739,200.45
1000-610.00	SUPPLIES	5,449,280.57

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SYSTEM	644	DeKalb County	
FUND	100	General Fund	
ACCOUNT	DESCRIPTION		AMOUNT
1000-612.00	COMPUTER SOFTWARE		5,525,263.83
1000-615.00	EXPENDABLE EQUIPMENT		408,371.84
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT		61,120.60
1000-641.00	TEXTBOOKS		5,190,153.94
1000-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		3,347.90
1000-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		2,688,348.40
1000-734.00	PURCHASE OR LEASE-PURCHASE OF COMPUTERS.		120,307.54
1000-810.00	DUES AND FEES		211,230.70
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		541,157,522.06
2100-140.00	AIDES AND PARAPROFESSIONALS		-920.62
2100-142.00	SALARY OF CLERICAL STAFF		1,314,948.11
2100-146.00	ATHLETICS PERSONNEL		345,048.01
2100-163.00	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN		2,233,383.23
2100-164.00	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST		12,026.73
2100-173.00	SECONDARY COUNSELOR		8,436,380.71
2100-174.00	SCHOOL PSYCHOLOGIST		2,564,979.65
2100-176.00	SCHOOL SOCIAL WORKER		2,745,006.02
2100-177.00	FAMILY SERVICES/PARENT COORDINATOR		1,103,122.81
2100-190.00	OTHER MANAGEMENT PERSONNEL		1,124,456.95
2100-191.00	OTHER ADMINISTRATIVE PERSONNEL		690,319.93
2100-210.00	STATE HEALTH INSURANCE		3,154,105.27
2100-230.00	TEACHERS RETIREMENT SYSTEM		2,671,176.11
2100-250.00	UNEMPLOYMENT COMPENSATION		14,273.00
2100-290.00	OTHER EMPLOYEE BENEFITS		557,889.23
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		503,336.42
2100-323.00	CONTRACTED SERVICE -COUNSELORS		80,000.00
2100-442.00	RENTAL OF EQUIPMENT AND VEHICLES		7,982.04
2100-530.00	COMMUNICATION		705.00
2100-580.00	TRAVEL - EMPLOYEES		31,511.76
2100-610.00	SUPPLIES		99,540.76
2100-734.00	PURCHASE OR LEASE-PURCHASE OF COMPUTERS.		25,243.96
2100-810.00	DUES AND FEES		3,605.00
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES		27,718,120.08
2210-110.00	TEACHERS		127,086.94
2210-113.00	SUBSTITUTE		72,968.95
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS		815,868.82
2210-142.00	SALARY OF CLERICAL STAFF		27,544.67
2210-190.00	OTHER MANAGEMENT PERSONNEL		1,364,885.66
2210-191.00	OTHER ADMINISTRATIVE PERSONNEL		3,120,602.50
2210-199.00	OTHER SALARIES AND COMPENSATION		282,589.90
2210-210.00	STATE HEALTH INSURANCE		257,961.92
2210-230.00	TEACHERS RETIREMENT SYSTEM		788,526.95

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SYSTEM	644	DeKalb County	
FUND	100	General Fund	
ACCOUNT	DESCRIPTION		AMOUNT
2210-290.00	OTHER EMPLOYEE BENEFITS		60,921.01
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		1,137,532.55
2210-441.00	RENTAL OF LAND OR BUILDINGS		1,763,541.02
2210-530.00	COMMUNICATION		14,632.70
2210-580.00	TRAVEL - EMPLOYEES		121,087.06
2210-610.00	SUPPLIES		269,376.33
2210-612.00	COMPUTER SOFTWARE		123,977.36
2210-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		492.93
2210-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		35,371.96
2210-810.00	DUES AND FEES		39,173.75
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		10,424,142.98
2220-142.00	SALARY OF CLERICAL STAFF		119,827.15
2220-165.00	LIBRARIAN/MEDIA SPECIALIST		7,630,871.70
2220-190.00	OTHER MANAGEMENT PERSONNEL		1,422.32
2220-210.00	STATE HEALTH INSURANCE		1,166,558.60
2220-230.00	TEACHERS RETIREMENT SYSTEM		1,042,247.40
2220-250.00	UNEMPLOYMENT COMPENSATION		3,300.00
2220-290.00	OTHER EMPLOYEE BENEFITS		213,302.30
2220-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		46,610.90
2220-530.00	COMMUNICATION		779.10
2220-580.00	TRAVEL - EMPLOYEES		4,728.42
2220-610.00	SUPPLIES		1,275,323.39
2220-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		83,887.24
2220-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		10,987.05
2220-810.00	DUES AND FEES		854.00
2220-000.00	TOTAL EXPENDITURES MEDIA SERVICES		11,600,699.57
2300-111.00	SCHOOL BOARD MEMBERS SALARIES		187,147.60
2300-120.00	SUPERINTENDENT, RESA DIRECTOR, TECHNICAL INSTITUTE DIRECTOR		307,983.68
2300-121.00	DEPUTY, ASSOC, ASSISTANT, AREA SUPERINTENDENT		1,457,330.47
2300-142.00	SALARY OF CLERICAL STAFF		3,247,777.48
2300-190.00	OTHER MANAGEMENT PERSONNEL		52,925.11
2300-210.00	STATE HEALTH INSURANCE		538,196.92
2300-230.00	TEACHERS RETIREMENT SYSTEM		612,669.00
2300-250.00	UNEMPLOYMENT COMPENSATION		278.00
2300-290.00	OTHER EMPLOYEE BENEFITS		142,875.72
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		4,578,844.22
2300-332.00	DRUG AND ALCOHOL TESTING, FINGERPRINTING		240,886.96
2300-530.00	COMMUNICATION		80.55
2300-580.00	TRAVEL - EMPLOYEES		30,827.51
2300-610.00	SUPPLIES		27,058.90
2300-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		19,787.75
2300-810.00	DUES AND FEES		50,237.49

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SYSTEM	644	DeKalb County	
FUND	100	General Fund	
ACCOUNT	DESCRIPTION		AMOUNT
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		11,494,907.36
2400-130.00	PRINCIPAL		12,021,813.73
2400-131.00	ASSISTANT PRINCIPAL		17,845,890.60
2400-142.00	SALARY OF CLERICAL STAFF		12,930,241.05
2400-190.00	OTHER MANAGEMENT PERSONNEL		96,311.25
2400-210.00	STATE HEALTH INSURANCE		5,767,345.72
2400-230.00	TEACHERS RETIREMENT SYSTEM		5,581,599.22
2400-250.00	UNEMPLOYMENT COMPENSATION		234.00
2400-290.00	OTHER EMPLOYEE BENEFITS		1,145,921.00
2400-000.00	TOTAL EXPENDITURES SCHOOL ADMINISTRATION		55,389,356.57
2500-142.00	SALARY OF CLERICAL STAFF		232,737.15
2500-148.00	ACCOUNTANT		1,045,127.85
2500-181.00	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT		76,380.88
2500-190.00	OTHER MANAGEMENT PERSONNEL		1,019,205.12
2500-191.00	OTHER ADMINISTRATIVE PERSONNEL		624,816.40
2500-210.00	STATE HEALTH INSURANCE		264,279.18
2500-230.00	TEACHERS RETIREMENT SYSTEM		311,084.12
2500-290.00	OTHER EMPLOYEE BENEFITS		67,783.61
2500-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		676,821.77
2500-520.00	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)		1,003,781.52
2500-530.00	COMMUNICATION		44,730.38
2500-580.00	TRAVEL - EMPLOYEES		8,072.73
2500-610.00	SUPPLIES		66,106.84
2500-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		16,371.00
2500-810.00	DUES AND FEES		280,722.93
2500-000.00	TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS		5,738,021.48
2600-142.00	SALARY OF CLERICAL STAFF		-929.86
2600-181.00	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT		13,903,589.79
2600-186.00	CUSTODIAL PERSONNEL		17,612,154.21
2600-190.00	OTHER MANAGEMENT PERSONNEL		2,217,257.81
2600-191.00	OTHER ADMINISTRATIVE PERSONNEL		2,621,420.70
2600-210.00	STATE HEALTH INSURANCE		5,356,753.33
2600-230.00	TEACHERS RETIREMENT SYSTEM		2,460,350.24
2600-250.00	UNEMPLOYMENT COMPENSATION		33,314.00
2600-290.00	OTHER EMPLOYEE BENEFITS		1,321,198.60
2600-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		2,541,747.78
2600-410.00	WATER, SEWER AND CLEANING SERVICES		5,622,933.39
2600-430.00	REPAIR AND MAINTENANCE SERVICES		5,469,895.46
2600-442.00	RENTAL OF EQUIPMENT AND VEHICLES		87,190.70
2600-520.00	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)		1,326,239.73
2600-530.00	COMMUNICATION		1,605,481.92
2600-580.00	TRAVEL - EMPLOYEES		16,220.68

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SYSTEM	644	DeKalb County	
FUND	100	General Fund	
ACCOUNT	DESCRIPTION		AMOUNT
2600-610.00	SUPPLIES		1,249,666.32
2600-615.00	EXPENDABLE EQUIPMENT		70,700.66
2600-620.00	ENERGY		16,823,522.29
2600-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		1,105,292.34
2600-810.00	DUES AND FEES		17,647.63
2600-000.00	TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT		81,461,647.72
2700-180.00	BUS DRIVERS		17,577,588.79
2700-181.00	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT		10,325,411.41
2700-190.00	OTHER MANAGEMENT PERSONNEL		724,799.88
2700-191.00	OTHER ADMINISTRATIVE PERSONNEL		129,340.62
2700-210.00	STATE HEALTH INSURANCE		4,484,914.50
2700-230.00	TEACHERS RETIREMENT SYSTEM		414,878.93
2700-250.00	UNEMPLOYMENT COMPENSATION		17,012.00
2700-290.00	OTHER EMPLOYEE BENEFITS		2,032,528.98
2700-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		1,063,087.41
2700-430.00	REPAIR AND MAINTENANCE SERVICES		180,536.35
2700-530.00	COMMUNICATION		1,395.60
2700-580.00	TRAVEL - EMPLOYEES		9,725.63
2700-595.00	OTHER PURCHASED SERVICES		1,305.00
2700-610.00	SUPPLIES		3,109,010.96
2700-612.00	COMPUTER SOFTWARE		44,750.00
2700-620.00	ENERGY		5,085,261.71
2700-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		493,684.28
2700-732.00	PURCHASE OR LEASE-PURCHASE OF BUSES		2,393,820.00
2700-734.00	PURCHASE OR LEASE-PURCHASE OF COMPUTERS.		8,306.35
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		48,097,358.40
2800-114.00	SUBSTITUTE		726,036.90
2800-142.00	SALARY OF CLERICAL STAFF		633,521.80
2800-190.00	OTHER MANAGEMENT PERSONNEL		1,239,830.66
2800-191.00	OTHER ADMINISTRATIVE PERSONNEL		7,793,022.84
2800-210.00	STATE HEALTH INSURANCE		917,925.01
2800-230.00	TEACHERS RETIREMENT SYSTEM		1,220,908.26
2800-250.00	UNEMPLOYMENT COMPENSATION		1,609.00
2800-290.00	OTHER EMPLOYEE BENEFITS		540,599.89
2800-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		2,810,830.66
2800-530.00	COMMUNICATION		21,487.13
2800-580.00	TRAVEL - EMPLOYEES		85,996.08
2800-610.00	SUPPLIES		138,313.67
2800-612.00	COMPUTER SOFTWARE		21,639.44
2800-615.00	EXPENDABLE EQUIPMENT		7,634.75
2800-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		647,004.64
2800-810.00	DUES AND FEES		8,576.21

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SYSTEM	644	DeKalb County	
FUND	100	General Fund	
ACCOUNT	DESCRIPTION		AMOUNT
2800-000.00	TOTAL EXPENDITURES SUPPORT SERVICES - CENTRAL		16,814,936.94
2900-199.00	OTHER SALARIES AND COMPENSATION		616,939.19
2900-290.00	OTHER EMPLOYEE BENEFITS		46,593.61
2900-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		417,000.00
2900-890.00	OTHER EXPENDITURES		96,137.68
2900-000.00	TOTAL EXPENDITURES OTHER SUPPORT SERVICES		1,176,670.48
5000-930.00	OPERATING TRANSFERS TO OTHER FUNDS		860,461.67
5000-000.00	TOTAL EXPENDITURES OTHER OUTLAYS		860,461.67
5100-830.00	INTEREST		235,467.00
5100-831.00	REDEMPTION OF PRINCIPAL		1,449,615.94
5100-000.00	TOTAL EXPENDITURES DEBT SERVICE		1,685,082.94
7000-000.00	TOTAL EXPENDITURES & OTHER USES		813,618,928.25
0004-000.00	END OF FISCAL YEAR FUND EQUITY		101,497,581.54
9000-000.00	TOTAL DEBITS		915,116,509.79
1110	AD VALOREM TAXES		393,961,958.89
1121	OTHER SALES TAXES		8,037,251.78
1190	OTHER TAXES		4,825,875.57
1191	TITLE AD VALOREM TAX (TAVT)		20,322,650.58
1500	INVESTMENT INCOME		153,162.41
1940	TEXTBOOK SALES		44,622.00
1990	FEDERAL INDIRECT COST REIMBURSEMENT		2,126,033.82
1995	OTHER LOCAL REVENUES		13,988,885.44
1000	TOTAL REVENUES (LOCAL)		443,460,440.49
3120	TOTAL QUALITY BASIC EDUCATION FORMULA EARNINGS (STATE AND LOCAL FUNDS)		501,370,567.00
3122	QBE ALLOTMENT (OPERATING COSTS)		42,946,696.00
3124	QBE CONTRA ACCOUNT - AUSTERITY REDUCTION		-39,097,376.00
3125	TOTAL STATE CATEGORICAL GRANTS		10,117,001.00
3140	QBE CONTRA ACCOUNT (DEBIT)		-98,326,950.00
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION		7,958,450.39
3995	FUNDS FROM OTHER STATE AGENCIES		1,503,715.16
3000	TOTAL REVENUES (STATE)		426,472,103.55
5200	OPERATING TRANSFERS FROM OTHER FUNDS		687,682.27
5300	SALE OR COMPENSATION FOR LOSS OF FIXED ASSETS		137,294.20
5000	TOTAL OTHER SOURCES		824,976.47
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		870,757,520.51
0001	CURRENT FY BEGINNING FUND EQUITY		48,854,618.12
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY		-4,495,628.84
0000	CURRENT FY BEGINNING FUND EQUITY		44,358,989.28

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SYSTEM	644	DeKalb County
FUND	100	General Fund
ACCOUNT	DESCRIPTION	
AMOUNT		
9000	TOTAL CREDITS	915,116,509.79

DEBITS-CREDITS

9000	TOTAL CREDITS	915,116,509.79
9000-000.00	TOTAL DEBITS	915,116,509.79

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	219,489,548.64
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	219,489,548.64

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	101,497,581.54
0700	TOTAL 06/30/2015 FUND EQUITY	101,497,581.54

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	48,854,618.12
0001	CURRENT FY BEGINNING FUND EQUITY	48,854,618.12

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SYSTEM	644	DeKalb County	
FUND	200	Debt Service Fund	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		47,604.51
0111	INVESTMENTS		16,471.59
0114	INTEREST RECEIVABLE		0.27
0100	TOTAL 06/30/2015 ASSETS		64,076.37
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		64,076.37
0700	TOTAL 06/30/2015 FUND EQUITY		64,076.37
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		64,076.37
5100-830.00	INTEREST		1,332,000.00
5100-000.00	TOTAL EXPENDITURES DEBT SERVICE		1,332,000.00
7000-000.00	TOTAL EXPENDITURES & OTHER USES		1,332,000.00
0004-000.00	END OF FISCAL YEAR FUND EQUITY		64,076.37
9000-000.00	TOTAL DEBITS		1,396,076.37
1500	INVESTMENT INCOME		4.41
1000	TOTAL REVENUES (LOCAL)		4.41
5200	OPERATING TRANSFERS FROM OTHER FUNDS		1,332,000.00
5000	TOTAL OTHER SOURCES		1,332,000.00
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		1,332,004.41
0001	CURRENT FY BEGINNING FUND EQUITY		64,071.96
0000	CURRENT FY BEGINNING FUND EQUITY		64,071.96
8000			
9000	TOTAL CREDITS		1,396,076.37

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SYSTEM	644	DeKalb County	
FUND	200	Debt Service Fund	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		1,396,076.37
9000-000.00	TOTAL DEBITS		1,396,076.37
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		64,076.37
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		64,076.37
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		64,076.37
0700	TOTAL 06/30/2015 FUND EQUITY		64,076.37
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		64,071.96
0001	CURRENT FY BEGINNING FUND EQUITY		64,071.96

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SYSTEM	644	DeKalb County	
FUND	300	Capital Projects Fund	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-1,931,791.74
0111	INVESTMENTS		295,378,658.25
0114	INTEREST RECEIVABLE		2,131.33
0121	TAXES RECEIVABLE		8,731,943.06
0141	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - STATE		1,891,659.22
0100	TOTAL 06/30/2015 ASSETS		304,072,600.12
0421	ACCOUNTS PAYABLE		11,731,912.44
0475	GROUP HEALTH INSURANCE PAYABLE		2,872.86
0400	TOTAL 06/30/2015 LIABILITIES		11,734,785.30
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		292,337,814.82
0700	TOTAL 06/30/2015 FUND EQUITY		292,337,814.82
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		304,072,600.12

2500-148.00	ACCOUNTANT	62,134.96
2500-230.00	TEACHERS RETIREMENT SYSTEM	8,170.77
2500-290.00	OTHER EMPLOYEE BENEFITS	23.41
2500-810.00	DUES AND FEES	0.69
2500-000.00	TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS	70,329.83
2700-732.00	PURCHASE OR LEASE-PURCHASE OF BUSES	5,035,200.00
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE	5,035,200.00
2800-290.00	OTHER EMPLOYEE BENEFITS	1,646.51
2800-000.00	TOTAL EXPENDITURES SUPPORT SERVICES - CENTRAL	1,646.51
4000-190.00	OTHER MANAGEMENT PERSONNEL	918,135.89
4000-210.00	STATE HEALTH INSURANCE	63,879.94
4000-230.00	TEACHERS RETIREMENT SYSTEM	107,038.34
4000-290.00	OTHER EMPLOYEE BENEFITS	24,186.69
4000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	6,134,464.74
4000-442.00	RENTAL OF EQUIPMENT AND VEHICLES	101,030.54
4000-720.00	BUILDING ACQUISITION, CONSTRUCTION, AND IMPROVEMEN	58,107,815.84
4000-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	1,575,183.42
4000-734.00	PURCHASE OR LEASE-PURCHASE OF COMPUTERS.	7,378,380.95
4000-000.00	TOTAL EXPENDITURES FACILITIES ACQUISITION AND CONSTRUCTION	74,410,116.35
5000-930.00	OPERATING TRANSFERS TO OTHER FUNDS	12,296,935.88
5000-000.00	TOTAL EXPENDITURES OTHER OUTLAYS	12,296,935.88
5100-830.00	INTEREST	2,332,021.87
5100-831.00	REDEMPTION OF PRINCIPAL	7,568,285.34
5100-000.00	TOTAL EXPENDITURES DEBT SERVICE	9,900,307.21
7000-000.00	TOTAL EXPENDITURES & OTHER USES	101,714,535.78
0004-000.00	END OF FISCAL YEAR FUND EQUITY	292,337,814.82

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	300	Capital Projects Fund	
ACCOUNT	DESCRIPTION		AMOUNT
9000-000.00	TOTAL DEBITS		394,052,350.60
1130	SPECIAL PURPOSE LOCAL OPTION SALES TAX		111,488,426.35
1500	INVESTMENT INCOME		41,145.80
1000	TOTAL REVENUES (LOCAL)		111,529,572.15
3600	CAPITAL OUTLAY GRANTS		12,584,924.48
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION		197,000.00
3000	TOTAL REVENUES (STATE)		12,781,924.48
5200	OPERATING TRANSFERS FROM OTHER FUNDS		10,964,935.88
5000	TOTAL OTHER SOURCES		10,964,935.88
6400	EXTRAORDINARY ITEMS		1,228,494.61
6000	TOTAL REVENUE & OTHER SOURCES		1,228,494.61
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		136,504,927.12
0001	CURRENT FY BEGINNING FUND EQUITY		257,744,423.48
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY		-197,000.00
0000	CURRENT FY BEGINNING FUND EQUITY		257,547,423.48
9000	TOTAL CREDITS		394,052,350.60

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	300	Capital Projects Fund	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		394,052,350.60
9000-000.00	TOTAL DEBITS		394,052,350.60
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		304,072,600.12
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		304,072,600.12
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		292,337,814.82
0700	TOTAL 06/30/2015 FUND EQUITY		292,337,814.82
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		257,744,423.48
0001	CURRENT FY BEGINNING FUND EQUITY		257,744,423.48

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	402	Title I	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-5,268,136.45
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		8,802,468.60
0100	TOTAL 06/30/2015 ASSETS		3,534,332.15
0421	ACCOUNTS PAYABLE		1,625,400.38
0422	SALARIES AND BENEFITS PAYABLE		3,374,149.35
0475	GROUP HEALTH INSURANCE PAYABLE		45,223.06
0476	OTHER GROUP INSURANCE PAYABLE		240.23
0400	TOTAL 06/30/2015 LIABILITIES		5,045,013.02
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-1,510,680.87
0700	TOTAL 06/30/2015 FUND EQUITY		-1,510,680.87
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		3,534,332.15

1000-110.00	TEACHERS	6,491,813.71
1000-113.00	SUBSTITUTE	49,969.37
1000-115.00	EXTENDED DAY - TEACHERS	110,817.11
1000-117.00	EXTENDED YEAR	1,274,746.13
1000-140.00	AIDES AND PARAPROFESSIONALS	780,956.90
1000-161.00	TECHNOLOGY SPECIALIST	44.53
1000-199.00	OTHER SALARIES AND COMPENSATION	5,511,756.19
1000-210.00	STATE HEALTH INSURANCE	1,372,751.28
1000-230.00	TEACHERS RETIREMENT SYSTEM	882,198.27
1000-290.00	OTHER EMPLOYEE BENEFITS	362,486.01
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	542,754.34
1000-610.00	SUPPLIES	2,888,732.86
1000-611.00	SUPPLIES - TECHNOLOGY RELATED	223,419.26
1000-612.00	COMPUTER SOFTWARE	1,144,538.96
1000-615.00	EXPENDABLE EQUIPMENT	1,687,064.70
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT	1,903,851.10
1000-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	1,351,245.69
1000-734.00	PURCHASE OR LEASE-PURCHASE OF COMPUTERS.	184,157.50
1000-000.00	TOTAL EXPENDITURES INSTRUCTION	26,763,303.91
2100-163.00	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN	181.18
2100-164.00	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST	224.55
2100-171.00	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI	259.41
2100-172.00	ELEMENTARY COUNSELOR	118.54
2100-176.00	SCHOOL SOCIAL WORKER	44.91
2100-190.00	OTHER MANAGEMENT PERSONNEL	364.80
2100-290.00	OTHER EMPLOYEE BENEFITS	36.88
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES	1,230.27
2210-113.00	SUBSTITUTE	87,493.49

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	402	Title I	
ACCOUNT	DESCRIPTION		AMOUNT
2210-114.00	SUBSTITUTE		3,060,257.95
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS		1,313,235.25
2210-190.00	OTHER MANAGEMENT PERSONNEL		170,742.61
2210-191.00	OTHER ADMINISTRATIVE PERSONNEL		9,502.40
2210-199.00	OTHER SALARIES AND COMPENSATION		2,515,870.84
2210-210.00	STATE HEALTH INSURANCE		963,765.62
2210-230.00	TEACHERS RETIREMENT SYSTEM		751,386.16
2210-290.00	OTHER EMPLOYEE BENEFITS		237,308.65
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		535,827.48
2210-580.00	TRAVEL - EMPLOYEES		383,468.36
2210-610.00	SUPPLIES		146,281.07
2210-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		177,715.72
2210-810.00	DUES AND FEES		160,602.06
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		10,513,457.66
2220-165.00	LIBRARIAN/MEDIA SPECIALIST		103.79
2220-290.00	OTHER EMPLOYEE BENEFITS		342.78
2220-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		22,400.04
2220-000.00	TOTAL EXPENDITURES MEDIA SERVICES		22,846.61
2230-141.00	SALARY OF SERETARIAL STAFF		76,180.24
2230-142.00	SALARY OF CLERICAL STAFF		2,350.02
2230-190.00	OTHER MANAGEMENT PERSONNEL		1,077,161.86
2230-191.00	OTHER ADMINISTRATIVE PERSONNEL		7,872.03
2230-199.00	OTHER SALARIES AND COMPENSATION		15,939.95
2230-210.00	STATE HEALTH INSURANCE		145,258.45
2230-230.00	TEACHERS RETIREMENT SYSTEM		152,113.89
2230-290.00	OTHER EMPLOYEE BENEFITS		32,192.74
2230-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		74,669.76
2230-530.00	COMMUNICATION		86.04
2230-580.00	TRAVEL - EMPLOYEES		40,125.90
2230-610.00	SUPPLIES		45,881.60
2230-810.00	DUES AND FEES		20,343.76
2230-000.00	TOTAL EXPENDITURES FEDERAL GRANT ADMINISTRATION		1,690,176.24
2300-210.00	STATE HEALTH INSURANCE		18,817.93
2300-230.00	TEACHERS RETIREMENT SYSTEM		17,018.89
2300-290.00	OTHER EMPLOYEE BENEFITS		7,485.71
2300-310.00	CONTRACTED SERVICE -ADMINISTRATION		1,253.99
2300-880.00	FEDERAL INDIRECT COST CHARGES		1,071,861.98
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		1,116,438.50
2400-130.00	PRINCIPAL		647.64
2400-142.00	SALARY OF CLERICAL STAFF		332.92
2400-290.00	OTHER EMPLOYEE BENEFITS		25.03
2400-000.00	TOTAL EXPENDITURES SCHOOL ADMINISTRATION		1,005.59

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	402	Title I	
ACCOUNT	DESCRIPTION		AMOUNT
2500-142.00	SALARY OF CLERICAL STAFF		52,154.68
2500-148.00	ACCOUNTANT		129,720.56
2500-000.00	TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS		181,875.24
2600-186.00	CUSTODIAL PERSONNEL		855.45
2600-220.00	FICA		51.19
2600-000.00	TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT		906.64
2700-180.00	BUS DRIVERS		616,247.64
2700-290.00	OTHER EMPLOYEE BENEFITS		1,288.15
2700-595.00	OTHER PURCHASED SERVICES		4,805.30
2700-620.00	ENERGY		267,610.81
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		889,951.90
2900-140.00	AIDES AND PARAPROFESSIONALS		261,183.87
2900-177.00	FAMILY SERVICES/PARENT COORDINATOR		590,588.65
2900-199.00	OTHER SALARIES AND COMPENSATION		303,775.04
2900-210.00	STATE HEALTH INSURANCE		142,472.25
2900-230.00	TEACHERS RETIREMENT SYSTEM		144,583.24
2900-290.00	OTHER EMPLOYEE BENEFITS		33,287.26
2900-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		114,231.20
2900-530.00	COMMUNICATION		10,486.40
2900-580.00	TRAVEL - EMPLOYEES		2,195.68
2900-610.00	SUPPLIES		255,543.10
2900-615.00	EXPENDABLE EQUIPMENT		1,999.70
2900-616.00	EXPENDABLE COMPUTER EQUIPMENT		71,445.24
2900-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		34,247.11
2900-810.00	DUES AND FEES		3,110.00
2900-000.00	TOTAL EXPENDITURES OTHER SUPPORT SERVICES		1,969,148.74
3100-184.00	SCHOOL NUTRITION PROGRAM CAFETERIA		829.05
3100-220.00	FICA		55.12
3100-000.00	TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM		884.17
7000-000.00	TOTAL EXPENDITURES & OTHER USES		43,151,225.47
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-1,510,680.87
9000-000.00	TOTAL DEBITS		41,640,544.60
1995	OTHER LOCAL REVENUES		900.00
1000	TOTAL REVENUES (LOCAL)		900.00
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		42,693,623.81
4521	OTHER FEDERAL GRANTS THROUGH THE GEORGIA DEPARTMENT OF EDUCATION - ARRA		520,513.59
4000	TOTAL REVENUES (FEDERAL)		43,214,137.40

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	402	Title I	
ACCOUNT	DESCRIPTION		AMOUNT
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		43,215,037.40
0001	CURRENT FY BEGINNING FUND EQUITY		-1,574,492.80
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY		0.00
0000	CURRENT FY BEGINNING FUND EQUITY		-1,574,492.80
9000	TOTAL CREDITS		41,640,544.60

DEBITS-CREDITS

9000	TOTAL CREDITS	41,640,544.60
9000-000.00	TOTAL DEBITS	41,640,544.60

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	3,534,332.15
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	3,534,332.15

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-1,510,680.87
0700	TOTAL 06/30/2015 FUND EQUITY	-1,510,680.87

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-1,574,492.80
0001	CURRENT FY BEGINNING FUND EQUITY	-1,574,492.80

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	404	Special Education	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-1,173,338.17
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		3,858,406.11
0100	TOTAL 06/30/2015 ASSETS		2,685,067.94
0421	ACCOUNTS PAYABLE		713,533.31
0422	SALARIES AND BENEFITS PAYABLE		2,502,870.90
0475	GROUP HEALTH INSURANCE PAYABLE		44,487.56
0476	OTHER GROUP INSURANCE PAYABLE		186.93
0400	TOTAL 06/30/2015 LIABILITIES		3,261,078.70
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-576,010.76
0700	TOTAL 06/30/2015 FUND EQUITY		-576,010.76
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		2,685,067.94

1000-110.00	TEACHERS	5,848,094.24
1000-113.00	SUBSTITUTE	22,331.74
1000-115.00	EXTENDED DAY - TEACHERS	114,352.85
1000-117.00	EXTENDED YEAR	7,476.00
1000-118.00	ART,MUSIC,PE	33,181.61
1000-140.00	AIDES AND PARAPROFESSIONALS	1,823,017.22
1000-145.00	INTERPRETER	821,251.22
1000-210.00	STATE HEALTH INSURANCE	1,396,551.85
1000-230.00	TEACHERS RETIREMENT SYSTEM	1,130,008.98
1000-290.00	OTHER EMPLOYEE BENEFITS	244,543.19
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	5,353,709.05
1000-430.00	REPAIR AND MAINTENANCE SERVICES	310.00
1000-530.00	COMMUNICATION	781.27
1000-563.00	TUITION TO PRIVATE SOURCES	99,220.00
1000-580.00	TRAVEL - EMPLOYEES	61,557.72
1000-610.00	SUPPLIES	172,503.14
1000-612.00	COMPUTER SOFTWARE	304,565.74
1000-615.00	EXPENDABLE EQUIPMENT	176,513.87
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT	56,671.84
1000-810.00	DUES AND FEES	19,679.00
1000-000.00	TOTAL EXPENDITURES INSTRUCTION	17,686,320.53
2100-163.00	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN	1,035,046.14
2100-164.00	PHYSICAL/OCCUPATIONAL/MOBILITY THERAPIST	74,820.10
2100-171.00	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI	247,250.39
2100-174.00	SCHOOL PSYCHOLOGIST	83,285.66
2100-177.00	FAMILY SERVICES/PARENT COORDINATOR	36,550.00
2100-191.00	OTHER ADMINISTRATIVE PERSONNEL	103,331.62
2100-210.00	STATE HEALTH INSURANCE	173,510.60

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	404	Special Education	
ACCOUNT	DESCRIPTION		AMOUNT
2100-230.00	TEACHERS RETIREMENT SYSTEM		195,740.86
2100-290.00	OTHER EMPLOYEE BENEFITS		42,630.20
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES		1,992,165.57
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS		2,900.00
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		7,521.30
2210-595.00	OTHER PURCHASED SERVICES		9,792.60
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		20,213.90
2230-142.00	SALARY OF CLERICAL STAFF		2,742.88
2230-230.00	TEACHERS RETIREMENT SYSTEM		327.79
2230-290.00	OTHER EMPLOYEE BENEFITS		67.12
2230-000.00	TOTAL EXPENDITURES FEDERAL GRANT ADMINISTRATION		3,137.79
2300-142.00	SALARY OF CLERICAL STAFF		73,662.26
2300-210.00	STATE HEALTH INSURANCE		13,116.40
2300-230.00	TEACHERS RETIREMENT SYSTEM		9,663.06
2300-290.00	OTHER EMPLOYEE BENEFITS		2,000.95
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		37,313.67
2300-610.00	SUPPLIES		10,629.95
2300-615.00	EXPENDABLE EQUIPMENT		4,354.95
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		150,741.24
2700-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		1,662,617.59
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		1,662,617.59
7000-000.00	TOTAL EXPENDITURES & OTHER USES		21,515,196.62
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-576,010.76
9000-000.00	TOTAL DEBITS		20,939,185.86
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		21,515,196.62
4000	TOTAL REVENUES (FEDERAL)		21,515,196.62
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		21,515,196.62
0001	CURRENT FY BEGINNING FUND EQUITY		-576,010.76
0000	CURRENT FY BEGINNING FUND EQUITY		-576,010.76
8000			
9000	TOTAL CREDITS		20,939,185.86

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	404	Special Education	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		20,939,185.86
9000-000.00	TOTAL DEBITS		20,939,185.86
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		2,685,067.94
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		2,685,067.94
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-576,010.76
0700	TOTAL 06/30/2015 FUND EQUITY		-576,010.76
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-576,010.76
0001	CURRENT FY BEGINNING FUND EQUITY		-576,010.76

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	406	Vocational Education-Federal Funded	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-1,235,789.14
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		10,967.57
0100	TOTAL 06/30/2015 ASSETS		-1,224,821.57
0421	ACCOUNTS PAYABLE		26,910.66
0400	TOTAL 06/30/2015 LIABILITIES		26,910.66
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-1,251,732.23
0700	TOTAL 06/30/2015 FUND EQUITY		-1,251,732.23
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-1,224,821.57
1000-110.00	TEACHERS		50.00
1000-113.00	SUBSTITUTE		56,147.63
1000-290.00	OTHER EMPLOYEE BENEFITS		1.33
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		22,669.50
1000-610.00	SUPPLIES		89,235.87
1000-616.00	EXPENDABLE COMPUTER EQUIPMENT		195.00
1000-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		271,629.69
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		439,929.02
2210-290.00	OTHER EMPLOYEE BENEFITS		3,831.30
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		186,908.53
2210-580.00	TRAVEL - EMPLOYEES		205,369.70
2210-610.00	SUPPLIES		3,007.89
2210-810.00	DUES AND FEES		114,354.79
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		513,472.21
2300-310.00	CONTRACTED SERVICE -ADMINISTRATION		903.15
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		903.15
7000-000.00	TOTAL EXPENDITURES & OTHER USES		954,304.38
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-1,251,732.23
9000-000.00	TOTAL DEBITS		-297,427.85
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT		15,166.85
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		758,360.66
4000	TOTAL REVENUES (FEDERAL)		773,527.51
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		773,527.51
0001	CURRENT FY BEGINNING FUND EQUITY		-1,070,955.36
0000	CURRENT FY BEGINNING FUND EQUITY		-1,070,955.36
8000			

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	406	Vocational Education-Federal Funded
ACCOUNT	DESCRIPTION	
9000	TOTAL CREDITS	
		AMOUNT
		-297,427.85

DEBITS-CREDITS

9000	TOTAL CREDITS	-297,427.85
9000-000.00	TOTAL DEBITS	-297,427.85

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-1,224,821.57
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-1,224,821.57

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-1,251,732.23
0700	TOTAL 06/30/2015 FUND EQUITY	-1,251,732.23

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-1,070,955.36
0001	CURRENT FY BEGINNING FUND EQUITY	-1,070,955.36

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County		
FUND	412	Drug Free		
ACCOUNT	DESCRIPTION			AMOUNT
0101	CASH IN BANK			52,410.09
0100	TOTAL 06/30/2015 ASSETS			52,410.09
0421	ACCOUNTS PAYABLE			162.72
0400	TOTAL 06/30/2015 LIABILITIES			162.72
0799	FUND BALANCE UNRESERVED - UNDESIGNATED			52,247.37
0700	TOTAL 06/30/2015 FUND EQUITY			52,247.37
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY			52,410.09

0004-000.00	END OF FISCAL YEAR FUND EQUITY	52,247.37
9000-000.00	TOTAL DEBITS	52,247.37

0001	CURRENT FY BEGINNING FUND EQUITY	52,247.37
0000	CURRENT FY BEGINNING FUND EQUITY	52,247.37
9000	TOTAL CREDITS	52,247.37

DEBITS-CREDITS

9000	TOTAL CREDITS	52,247.37
9000-000.00	TOTAL DEBITS	52,247.37

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	52,410.09
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	52,410.09

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	52,247.37
0700	TOTAL 06/30/2015 FUND EQUITY	52,247.37

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	52,247.37
0001	CURRENT FY BEGINNING FUND EQUITY	52,247.37

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	414	Title II	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-734,330.08
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		439,683.03
0100	TOTAL 06/30/2015 ASSETS		-294,647.05
0421	ACCOUNTS PAYABLE		109,371.69
0422	SALARIES AND BENEFITS PAYABLE		22,410.08
0475	GROUP HEALTH INSURANCE PAYABLE		4,636.45
0476	OTHER GROUP INSURANCE PAYABLE		74.42
0400	TOTAL 06/30/2015 LIABILITIES		136,492.64
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-431,139.69
0700	TOTAL 06/30/2015 FUND EQUITY		-431,139.69
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-294,647.05

1000-615.00	EXPENDABLE EQUIPMENT	653.00
1000-000.00	TOTAL EXPENDITURES INSTRUCTION	653.00
2210-113.00	SUBSTITUTE	12,090.00
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS	497,045.00
2210-190.00	OTHER MANAGEMENT PERSONNEL	1,483,045.79
2210-210.00	STATE HEALTH INSURANCE	178,384.36
2210-230.00	TEACHERS RETIREMENT SYSTEM	195,047.33
2210-290.00	OTHER EMPLOYEE BENEFITS	53,792.18
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	128,784.88
2210-580.00	TRAVEL - EMPLOYEES	197,418.27
2210-595.00	OTHER PURCHASED SERVICES	146,311.66
2210-610.00	SUPPLIES	13,169.31
2210-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	13,138.52
2210-810.00	DUES AND FEES	216,017.22
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES	3,134,244.52
2230-142.00	SALARY OF CLERICAL STAFF	64,748.40
2230-190.00	OTHER MANAGEMENT PERSONNEL	57,610.35
2230-210.00	STATE HEALTH INSURANCE	13,162.24
2230-230.00	TEACHERS RETIREMENT SYSTEM	22,445.89
2230-290.00	OTHER EMPLOYEE BENEFITS	13,186.72
2230-611.00	SUPPLIES - TECHNOLOGY RELATED	18,607.75
2230-000.00	TOTAL EXPENDITURES FEDERAL GRANT ADMINISTRATION	189,761.35
2300-191.00	OTHER ADMINISTRATIVE PERSONNEL	35,366.22
2300-210.00	STATE HEALTH INSURANCE	2,835.00
2300-230.00	TEACHERS RETIREMENT SYSTEM	4,538.18
2300-290.00	OTHER EMPLOYEE BENEFITS	975.89
2300-880.00	FEDERAL INDIRECT COST CHARGES	86,774.21
2300-890.00	OTHER EXPENDITURES	5,700.06

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	414	Title II	
ACCOUNT	DESCRIPTION		AMOUNT
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		136,189.56
2500-191.00	OTHER ADMINISTRATIVE PERSONNEL		48,379.05
2500-000.00	TOTAL EXPENDITURES SUPPORT SERVICES - BUSINESS		48,379.05
2800-530.00	COMMUNICATION		51,506.00
2800-610.00	SUPPLIES		6,422.90
2800-810.00	DUES AND FEES		2,110.00
2800-000.00	TOTAL EXPENDITURES SUPPORT SERVICES - CENTRAL		60,038.90
7000-000.00	TOTAL EXPENDITURES & OTHER USES		3,569,266.38
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-431,139.69
9000-000.00	TOTAL DEBITS		3,138,126.69
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		3,584,541.38
4000	TOTAL REVENUES (FEDERAL)		3,584,541.38
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		3,584,541.38
0001	CURRENT FY BEGINNING FUND EQUITY		-446,414.69
0000	CURRENT FY BEGINNING FUND EQUITY		-446,414.69
8000			
9000	TOTAL CREDITS		3,138,126.69

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	414	Title II	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		3,138,126.69
9000-000.00	TOTAL DEBITS		3,138,126.69
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-294,647.05
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-294,647.05
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-431,139.69
0700	TOTAL 06/30/2015 FUND EQUITY		-431,139.69
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-446,414.69
0001	CURRENT FY BEGINNING FUND EQUITY		-446,414.69

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	416	Race to the Top Grant	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		57,772.68
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		3,102,741.97
0100	TOTAL 06/30/2015 ASSETS		3,160,514.65
0421	ACCOUNTS PAYABLE		1,213.22
0422	SALARIES AND BENEFITS PAYABLE		3,087,937.10
0400	TOTAL 06/30/2015 LIABILITIES		3,089,150.32
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		71,364.33
0700	TOTAL 06/30/2015 FUND EQUITY		71,364.33
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		3,160,514.65

1000-110.00	TEACHERS	3,059,177.38
1000-290.00	OTHER EMPLOYEE BENEFITS	80,726.84
1000-610.00	SUPPLIES	68,404.40
1000-612.00	COMPUTER SOFTWARE	6,253.67
1000-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	420,590.78
1000-000.00	TOTAL EXPENDITURES INSTRUCTION	3,635,153.07
2100-191.00	OTHER ADMINISTRATIVE PERSONNEL	89,479.72
2100-210.00	STATE HEALTH INSURANCE	13,566.60
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	24,391.94
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES	127,438.26
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS	403,551.06
2210-140.00	AIDES AND PARAPROFESSIONALS	2,169.16
2210-191.00	OTHER ADMINISTRATIVE PERSONNEL	2,325,933.30
2210-230.00	TEACHERS RETIREMENT SYSTEM	310,341.10
2210-290.00	OTHER EMPLOYEE BENEFITS	77,564.41
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	193,725.00
2210-580.00	TRAVEL - EMPLOYEES	77,807.32
2210-610.00	SUPPLIES	491,859.08
2210-616.00	EXPENDABLE COMPUTER EQUIPMENT	339,071.18
2210-810.00	DUES AND FEES	31,115.76
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES	4,253,137.37
2230-191.00	OTHER ADMINISTRATIVE PERSONNEL	3,590.72
2230-210.00	STATE HEALTH INSURANCE	178.86
2230-230.00	TEACHERS RETIREMENT SYSTEM	472.18
2230-290.00	OTHER EMPLOYEE BENEFITS	379.65
2230-000.00	TOTAL EXPENDITURES FEDERAL GRANT ADMINISTRATION	4,621.41
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	27,074.21
2300-880.00	FEDERAL INDIRECT COST CHARGES	81,982.32
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION	109,056.53
2400-190.00	OTHER MANAGEMENT PERSONNEL	66,700.00

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	416	Race to the Top Grant	
ACCOUNT	DESCRIPTION		AMOUNT
2400-290.00	OTHER EMPLOYEE BENEFITS		1,742.25
2400-000.00	TOTAL EXPENDITURES SCHOOL ADMINISTRATION		68,442.25
2700-180.00	BUS DRIVERS		12,944.91
2700-620.00	ENERGY		12,814.66
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		25,759.57
2900-140.00	AIDES AND PARAPROFESSIONALS		28,682.79
2900-210.00	STATE HEALTH INSURANCE		2,384.80
2900-230.00	TEACHERS RETIREMENT SYSTEM		4,058.55
2900-290.00	OTHER EMPLOYEE BENEFITS		851.58
2900-000.00	TOTAL EXPENDITURES OTHER SUPPORT SERVICES		35,977.72
7000-000.00	TOTAL EXPENDITURES & OTHER USES		8,259,586.18
0004-000.00	END OF FISCAL YEAR FUND EQUITY		71,364.33
9000-000.00	TOTAL DEBITS		8,330,950.51
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		8,100,189.86
4000	TOTAL REVENUES (FEDERAL)		8,100,189.86
5200	OPERATING TRANSFERS FROM OTHER FUNDS		172,779.40
5000	TOTAL OTHER SOURCES		172,779.40
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		8,272,969.26
0001	CURRENT FY BEGINNING FUND EQUITY		59,455.53
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY		-1,474.28
0000	CURRENT FY BEGINNING FUND EQUITY		57,981.25
9000	TOTAL CREDITS		8,330,950.51

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	416	Race to the Top Grant	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		8,330,950.51
9000-000.00	TOTAL DEBITS		8,330,950.51
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		3,160,514.65
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		3,160,514.65
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		71,364.33
0700	TOTAL 06/30/2015 FUND EQUITY		71,364.33
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		59,455.53
0001	CURRENT FY BEGINNING FUND EQUITY		59,455.53

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	424	Emergency Immigrant	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-29,494.66
0100	TOTAL 06/30/2015 ASSETS		-29,494.66
0421	ACCOUNTS PAYABLE		135.00
0400	TOTAL 06/30/2015 LIABILITIES		135.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-29,629.66
0700	TOTAL 06/30/2015 FUND EQUITY		-29,629.66
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-29,494.66

0004-000.00	END OF FISCAL YEAR FUND EQUITY	-29,629.66
9000-000.00	TOTAL DEBITS	-29,629.66

0001	CURRENT FY BEGINNING FUND EQUITY	-29,629.66
0000	CURRENT FY BEGINNING FUND EQUITY	-29,629.66
9000	TOTAL CREDITS	-29,629.66

DEBITS-CREDITS

9000	TOTAL CREDITS	-29,629.66
9000-000.00	TOTAL DEBITS	-29,629.66

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-29,494.66
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-29,494.66

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-29,629.66
0700	TOTAL 06/30/2015 FUND EQUITY	-29,629.66

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-29,629.66
0001	CURRENT FY BEGINNING FUND EQUITY	-29,629.66

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	430	Charter Schools - Federal	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-111,652.55
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		272,636.60
0100	TOTAL 06/30/2015 ASSETS		160,984.05
0421	ACCOUNTS PAYABLE		272,636.60
0400	TOTAL 06/30/2015 LIABILITIES		272,636.60
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-111,652.55
0700	TOTAL 06/30/2015 FUND EQUITY		-111,652.55
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		160,984.05
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		225,000.00
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		225,000.00
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		436.76
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		436.76
2900-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		1,305,634.06
2900-000.00	TOTAL EXPENDITURES OTHER SUPPORT SERVICES		1,305,634.06
7000-000.00	TOTAL EXPENDITURES & OTHER USES		1,531,070.82
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-111,652.55
9000-000.00	TOTAL DEBITS		1,419,418.27
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		1,532,183.10
4000	TOTAL REVENUES (FEDERAL)		1,532,183.10
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		1,532,183.10
0001	CURRENT FY BEGINNING FUND EQUITY		-112,764.83
0000	CURRENT FY BEGINNING FUND EQUITY		-112,764.83
8000			
9000	TOTAL CREDITS		1,419,418.27

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	430	Charter Schools - Federal	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		1,419,418.27
9000-000.00	TOTAL DEBITS		1,419,418.27
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		160,984.05
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		160,984.05
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-111,652.55
0700	TOTAL 06/30/2015 FUND EQUITY		-111,652.55
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-112,764.83
0001	CURRENT FY BEGINNING FUND EQUITY		-112,764.83

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	432	Education Of Homeless Children	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-44,955.25
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		2,020.15
0100	TOTAL 06/30/2015 ASSETS		-42,935.10
0421	ACCOUNTS PAYABLE		443.33
0400	TOTAL 06/30/2015 LIABILITIES		443.33
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-43,378.43
0700	TOTAL 06/30/2015 FUND EQUITY		-43,378.43
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-42,935.10
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		2,706.42
2100-610.00	SUPPLIES		369.33
2100-810.00	DUES AND FEES		9,073.50
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES		12,149.25
2210-610.00	SUPPLIES		770.99
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		770.99
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		87.74
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		87.74
2700-595.00	OTHER PURCHASED SERVICES		18,700.00
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		18,700.00
7000-000.00	TOTAL EXPENDITURES & OTHER USES		31,707.98
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-43,378.43
9000-000.00	TOTAL DEBITS		-11,670.45
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		31,707.98
4000	TOTAL REVENUES (FEDERAL)		31,707.98
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		31,707.98
0001	CURRENT FY BEGINNING FUND EQUITY		-43,378.43
0000	CURRENT FY BEGINNING FUND EQUITY		-43,378.43
8000			
9000	TOTAL CREDITS		-11,670.45

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	432	Education Of Homeless Children	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		-11,670.45
9000-000.00	TOTAL DEBITS		-11,670.45
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-42,935.10
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-42,935.10
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-43,378.43
0700	TOTAL 06/30/2015 FUND EQUITY		-43,378.43
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-43,378.43
0001	CURRENT FY BEGINNING FUND EQUITY		-43,378.43

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	434	Learn And Serve America
ACCOUNT	DESCRIPTION	
	AMOUNT	
0101	CASH IN BANK	-1,951.93
0100	TOTAL 06/30/2015 ASSETS	-1,951.93
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES	0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	-1,951.93
0700	TOTAL 06/30/2015 FUND EQUITY	-1,951.93
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-1,951.93

0004-000.00	END OF FISCAL YEAR FUND EQUITY	-1,951.93
9000-000.00	TOTAL DEBITS	-1,951.93

0001	CURRENT FY BEGINNING FUND EQUITY	-1,951.93
0000	CURRENT FY BEGINNING FUND EQUITY	-1,951.93
9000	TOTAL CREDITS	-1,951.93

DEBITS-CREDITS

9000	TOTAL CREDITS	-1,951.93
9000-000.00	TOTAL DEBITS	-1,951.93

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-1,951.93
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-1,951.93

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-1,951.93
0700	TOTAL 06/30/2015 FUND EQUITY	-1,951.93

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-1,951.93
0001	CURRENT FY BEGINNING FUND EQUITY	-1,951.93

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	438	Transition Grant Programs	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		55,217.23
0100	TOTAL 06/30/2015 ASSETS		55,217.23
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		55,217.23
0700	TOTAL 06/30/2015 FUND EQUITY		55,217.23
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		55,217.23
2210-113.00	SUBSTITUTE		2,879.37
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS		32,970.00
2210-290.00	OTHER EMPLOYEE BENEFITS		1,084.55
2210-580.00	TRAVEL - EMPLOYEES		405.95
2210-810.00	DUES AND FEES		300.00
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		37,639.87
7000-000.00	TOTAL EXPENDITURES & OTHER USES		37,639.87
0004-000.00	END OF FISCAL YEAR FUND EQUITY		55,217.23
9000-000.00	TOTAL DEBITS		92,857.10
0001	CURRENT FY BEGINNING FUND EQUITY		0.00
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY		92,857.10
0000	CURRENT FY BEGINNING FUND EQUITY		92,857.10
9000	TOTAL CREDITS		92,857.10

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	438	Transition Grant Programs	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		92,857.10
9000-000.00	TOTAL DEBITS		92,857.10
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		55,217.23
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		55,217.23
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		55,217.23
0700	TOTAL 06/30/2015 FUND EQUITY		55,217.23
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		
0001	CURRENT FY BEGINNING FUND EQUITY		0.00
	DIFFERENCE		0.00

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	448	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-176,465.88
0100	TOTAL 06/30/2015 ASSETS		-176,465.88
0421	ACCOUNTS PAYABLE		1,920.51
0400	TOTAL 06/30/2015 LIABILITIES		1,920.51
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-178,386.39
0700	TOTAL 06/30/2015 FUND EQUITY		-178,386.39
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-176,465.88
1000-113.00	SUBSTITUTE		711.93
1000-290.00	OTHER EMPLOYEE BENEFITS		55.07
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		767.00
2210-113.00	SUBSTITUTE		85.00
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS		29,152.76
2210-290.00	OTHER EMPLOYEE BENEFITS		793.14
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		10,000.00
2210-580.00	TRAVEL - EMPLOYEES		8,262.04
2210-610.00	SUPPLIES		7,752.25
2210-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		875.80
2210-810.00	DUES AND FEES		2,212.00
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		59,132.99
7000-000.00	TOTAL EXPENDITURES & OTHER USES		59,899.99
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-178,386.39
9000-000.00	TOTAL DEBITS		-118,486.40
4300	CATEGORICAL GRANTS - DIRECT FROM FEDERAL GOVERNMENT		21,494.36
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		8,096.00
4000	TOTAL REVENUES (FEDERAL)		29,590.36
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		29,590.36
0001	CURRENT FY BEGINNING FUND EQUITY		-148,076.76
0000	CURRENT FY BEGINNING FUND EQUITY		-148,076.76
8000			
9000	TOTAL CREDITS		-118,486.40

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	448	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		-118,486.40
9000-000.00	TOTAL DEBITS		-118,486.40
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-176,465.88
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-176,465.88
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-178,386.39
0700	TOTAL 06/30/2015 FUND EQUITY		-178,386.39
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-148,076.76
0001	CURRENT FY BEGINNING FUND EQUITY		-148,076.76

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	449	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS
ACCOUNT	DESCRIPTION	
0101	CASH IN BANK	
0100	TOTAL 06/30/2015 ASSETS	
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	
0700	TOTAL 06/30/2015 FUND EQUITY	
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	

0004-000.00	END OF FISCAL YEAR FUND EQUITY	-1,511.45
9000-000.00	TOTAL DEBITS	-1,511.45

0001	CURRENT FY BEGINNING FUND EQUITY	-1,511.45
0000	CURRENT FY BEGINNING FUND EQUITY	-1,511.45
9000	TOTAL CREDITS	-1,511.45

DEBITS-CREDITS

9000	TOTAL CREDITS	-1,511.45
9000-000.00	TOTAL DEBITS	-1,511.45

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-1,511.45
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-1,511.45

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-1,511.45
0700	TOTAL 06/30/2015 FUND EQUITY	-1,511.45

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-1,511.45
0001	CURRENT FY BEGINNING FUND EQUITY	-1,511.45

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	450	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-369,314.27
0100	TOTAL 06/30/2015 ASSETS		-369,314.27
0421	ACCOUNTS PAYABLE		1,425.63
0400	TOTAL 06/30/2015 LIABILITIES		1,425.63
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-370,739.90
0700	TOTAL 06/30/2015 FUND EQUITY		-370,739.90
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-369,314.27
1000-110.00	TEACHERS		11,977.50
1000-290.00	OTHER EMPLOYEE BENEFITS		309.91
1000-610.00	SUPPLIES		698.77
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		12,986.18
2700-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		5,154.00
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		5,154.00
7000-000.00	TOTAL EXPENDITURES & OTHER USES		18,140.18
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-370,739.90
9000-000.00	TOTAL DEBITS		-352,599.72
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		50,742.67
4000	TOTAL REVENUES (FEDERAL)		50,742.67
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		50,742.67
0001	CURRENT FY BEGINNING FUND EQUITY		-403,342.39
0000	CURRENT FY BEGINNING FUND EQUITY		-403,342.39
8000			
9000	TOTAL CREDITS		-352,599.72

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	450	RESERVED FOR ADDITIONAL DOE FEDERAL GRANTS	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		-352,599.72
9000-000.00	TOTAL DEBITS		-352,599.72
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-369,314.27
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-369,314.27
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-370,739.90
0700	TOTAL 06/30/2015 FUND EQUITY		-370,739.90
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-403,342.39
0001	CURRENT FY BEGINNING FUND EQUITY		-403,342.39

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	460	TITLE III	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-1,358,679.92
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		513,283.31
0100	TOTAL 06/30/2015 ASSETS		-845,396.61
0421	ACCOUNTS PAYABLE		106,856.77
0422	SALARIES AND BENEFITS PAYABLE		30,576.01
0475	GROUP HEALTH INSURANCE PAYABLE		1,427.32
0400	TOTAL 06/30/2015 LIABILITIES		138,860.10
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-984,256.71
0700	TOTAL 06/30/2015 FUND EQUITY		-984,256.71
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-845,396.61
1000-115.00	EXTENDED DAY - TEACHERS		361,533.00
1000-199.00	OTHER SALARIES AND COMPENSATION		318,751.90
1000-230.00	TEACHERS RETIREMENT SYSTEM		76,693.18
1000-290.00	OTHER EMPLOYEE BENEFITS		18,343.36
1000-610.00	SUPPLIES		36,444.19
1000-612.00	COMPUTER SOFTWARE		179,300.00
1000-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		294,459.07
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		1,285,524.70
2100-199.00	OTHER SALARIES AND COMPENSATION		272,150.22
2100-210.00	STATE HEALTH INSURANCE		30,824.00
2100-230.00	TEACHERS RETIREMENT SYSTEM		29,491.60
2100-290.00	OTHER EMPLOYEE BENEFITS		7,393.40
2100-890.00	OTHER EXPENDITURES		2,867.90
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES		342,727.12
2210-110.00	TEACHERS		94,280.00
2210-113.00	SUBSTITUTE		3,665.00
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS		88,150.00
2210-199.00	OTHER SALARIES AND COMPENSATION		13,435.00
2210-210.00	STATE HEALTH INSURANCE		11,340.00
2210-230.00	TEACHERS RETIREMENT SYSTEM		12,397.81
2210-290.00	OTHER EMPLOYEE BENEFITS		5,169.07
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		228,204.72
2210-580.00	TRAVEL - EMPLOYEES		27,880.78
2210-610.00	SUPPLIES		18,723.59
2210-616.00	EXPENDABLE COMPUTER EQUIPMENT		94,720.00
2210-810.00	DUES AND FEES		15,562.00
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		613,527.97
2300-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		3,927.40
2300-880.00	FEDERAL INDIRECT COST CHARGES		38,097.00

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	460	TITLE III	
ACCOUNT	DESCRIPTION		AMOUNT
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		42,024.40
2700-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		111,360.33
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		111,360.33
2900-199.00	OTHER SALARIES AND COMPENSATION		295,159.50
2900-290.00	OTHER EMPLOYEE BENEFITS		7,700.78
2900-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		5,437.13
2900-610.00	SUPPLIES		13,857.57
2900-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		27,231.50
2900-000.00	TOTAL EXPENDITURES OTHER SUPPORT SERVICES		349,386.48
7000-000.00	TOTAL EXPENDITURES & OTHER USES		2,744,551.00
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-984,256.71
9000-000.00	TOTAL DEBITS		1,760,294.29
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		2,744,551.00
4000	TOTAL REVENUES (FEDERAL)		2,744,551.00
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		2,744,551.00
0001	CURRENT FY BEGINNING FUND EQUITY		-984,256.71
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY		0.00
0000	CURRENT FY BEGINNING FUND EQUITY		-984,256.71
9000	TOTAL CREDITS		1,760,294.29

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	460	TITLE III	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		1,760,294.29
9000-000.00	TOTAL DEBITS		1,760,294.29
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-845,396.61
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-845,396.61
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-984,256.71
0700	TOTAL 06/30/2015 FUND EQUITY		-984,256.71
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-984,256.71
0001	CURRENT FY BEGINNING FUND EQUITY		-984,256.71

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	462	TITLE IV	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-91,891.01
0100	TOTAL 06/30/2015 ASSETS		-91,891.01
0421	ACCOUNTS PAYABLE		70.76
0400	TOTAL 06/30/2015 LIABILITIES		70.76
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-91,961.77
0700	TOTAL 06/30/2015 FUND EQUITY		-91,961.77
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-91,891.01
1000-110.00	TEACHERS		34,380.00
1000-290.00	OTHER EMPLOYEE BENEFITS		911.09
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		1,350.00
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		36,641.09
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		29,406.24
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES		29,406.24
2230-190.00	OTHER MANAGEMENT PERSONNEL		4,012.50
2230-290.00	OTHER EMPLOYEE BENEFITS		106.34
2230-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		415.63
2230-000.00	TOTAL EXPENDITURES FEDERAL GRANT ADMINISTRATION		4,534.47
2300-230.00	TEACHERS RETIREMENT SYSTEM		4,272.44
2300-880.00	FEDERAL INDIRECT COST CHARGES		830.43
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		5,102.87
2700-180.00	BUS DRIVERS		8,482.30
2700-620.00	ENERGY		7,656.00
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		16,138.30
2900-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		9,354.00
2900-000.00	TOTAL EXPENDITURES OTHER SUPPORT SERVICES		9,354.00
7000-000.00	TOTAL EXPENDITURES & OTHER USES		101,176.97
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-91,961.77
9000-000.00	TOTAL DEBITS		9,215.20
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		100,761.34
4000	TOTAL REVENUES (FEDERAL)		100,761.34
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		100,761.34
0001	CURRENT FY BEGINNING FUND EQUITY		-91,546.14
0000	CURRENT FY BEGINNING FUND EQUITY		-91,546.14
8000			

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	462	TITLE IV
ACCOUNT	DESCRIPTION	
9000	TOTAL CREDITS	
		9,215.20

DEBITS-CREDITS

9000	TOTAL CREDITS	9,215.20
9000-000.00	TOTAL DEBITS	9,215.20

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-91,891.01
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-91,891.01

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-91,961.77
0700	TOTAL 06/30/2015 FUND EQUITY	-91,961.77

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-91,546.14
0001	CURRENT FY BEGINNING FUND EQUITY	-91,546.14

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	464	TITLE V	
ACCOUNT	DESCRIPTION		AMOUNT
0004-000.00	END OF FISCAL YEAR FUND EQUITY		0.00
9000-000.00	TOTAL DEBITS		0.00
0001	CURRENT FY BEGINNING FUND EQUITY		0.00
0000	CURRENT FY BEGINNING FUND EQUITY		0.00
9000	TOTAL CREDITS		0.00

DEBITS-CREDITS

9000	TOTAL CREDITS	0.00
9000-000.00	TOTAL DEBITS	0.00

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	
	DIFFERENCE	

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	0.00
0700	TOTAL 06/30/2015 FUND EQUITY	

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	0.00
0001	CURRENT FY BEGINNING FUND EQUITY	0.00

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	482	Jr. Rotc	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-1,768,385.75
0100	TOTAL 06/30/2015 ASSETS		-1,768,385.75
0421	ACCOUNTS PAYABLE		43,411.94
0475	GROUP HEALTH INSURANCE PAYABLE		740.63
0476	OTHER GROUP INSURANCE PAYABLE		33.84
0400	TOTAL 06/30/2015 LIABILITIES		44,186.41
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-1,812,572.16
0700	TOTAL 06/30/2015 FUND EQUITY		-1,812,572.16
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-1,768,385.75
1000-110.00	TEACHERS		1,420,815.14
1000-210.00	STATE HEALTH INSURANCE		37,785.40
1000-230.00	TEACHERS RETIREMENT SYSTEM		185,989.11
1000-290.00	OTHER EMPLOYEE BENEFITS		38,363.50
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		1,682,953.15
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		79,984.32
2210-580.00	TRAVEL - EMPLOYEES		7,494.74
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		87,479.06
7000-000.00	TOTAL EXPENDITURES & OTHER USES		1,770,432.21
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-1,812,572.16
9000-000.00	TOTAL DEBITS		-42,139.95
4530	ALL OTHER FEDERAL GRANTS		1,400,163.24
4000	TOTAL REVENUES (FEDERAL)		1,400,163.24
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		1,400,163.24
0001	CURRENT FY BEGINNING FUND EQUITY		-1,442,303.19
0000	CURRENT FY BEGINNING FUND EQUITY		-1,442,303.19
8000			
9000	TOTAL CREDITS		-42,139.95

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	482	Jr. Rotc	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		-42,139.95
9000-000.00	TOTAL DEBITS		-42,139.95
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-1,768,385.75
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-1,768,385.75
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-1,812,572.16
0700	TOTAL 06/30/2015 FUND EQUITY		-1,812,572.16
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-1,442,303.19
0001	CURRENT FY BEGINNING FUND EQUITY		-1,442,303.19

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	484	Reserved For Non Doe Direct Federal Funds For K-12(For Lua Use)	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-6,241.39
0100	TOTAL 06/30/2015 ASSETS		-6,241.39
0421	ACCOUNTS PAYABLE		105.86
0400	TOTAL 06/30/2015 LIABILITIES		105.86
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-6,347.25
0700	TOTAL 06/30/2015 FUND EQUITY		-6,347.25
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-6,241.39
2100-191.00	OTHER ADMINISTRATIVE PERSONNEL		35,763.38
2100-290.00	OTHER EMPLOYEE BENEFITS		964.05
2100-610.00	SUPPLIES		2,988.69
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES		39,716.12
7000-000.00	TOTAL EXPENDITURES & OTHER USES		39,716.12
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-6,347.25
9000-000.00	TOTAL DEBITS		33,368.87
4530	ALL OTHER FEDERAL GRANTS		71,171.38
4000	TOTAL REVENUES (FEDERAL)		71,171.38
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		71,171.38
0001	CURRENT FY BEGINNING FUND EQUITY		-37,802.51
0000	CURRENT FY BEGINNING FUND EQUITY		-37,802.51
8000			
9000	TOTAL CREDITS		33,368.87

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	484	Reserved For Non Doe Direct Federal Funds For K-12(For Lua Use)	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		33,368.87
9000-000.00	TOTAL DEBITS		33,368.87
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-6,241.39
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-6,241.39
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-6,347.25
0700	TOTAL 06/30/2015 FUND EQUITY		-6,347.25
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-37,802.51
0001	CURRENT FY BEGINNING FUND EQUITY		-37,802.51

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	495	ARRA Grants - Not Accounted for Elsewhere
ACCOUNT	DESCRIPTION	
	AMOUNT	
0101	CASH IN BANK	402,790.00
0100	TOTAL 06/30/2015 ASSETS	402,790.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	402,790.00
0700	TOTAL 06/30/2015 FUND EQUITY	402,790.00
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	402,790.00

0004-000.00	END OF FISCAL YEAR FUND EQUITY	402,790.00
9000-000.00	TOTAL DEBITS	402,790.00

4530	ALL OTHER FEDERAL GRANTS	402,790.00
4000	TOTAL REVENUES (FEDERAL)	402,790.00
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	402,790.00
0001	CURRENT FY BEGINNING FUND EQUITY	0.00
0000	CURRENT FY BEGINNING FUND EQUITY	0.00
8000		
9000	TOTAL CREDITS	402,790.00

DEBITS-CREDITS

9000	TOTAL CREDITS	402,790.00
9000-000.00	TOTAL DEBITS	402,790.00

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	402,790.00
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	402,790.00

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	402,790.00
0700	TOTAL 06/30/2015 FUND EQUITY	402,790.00

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	0.00
0001	CURRENT FY BEGINNING FUND EQUITY	0.00

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	500	Principal Accounts-Governmental Funds
ACCOUNT	DESCRIPTION	
		AMOUNT
0101	CASH IN BANK	1,558,766.23
0100	TOTAL 06/30/2015 ASSETS	1,558,766.23
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	1,558,766.23
0700	TOTAL 06/30/2015 FUND EQUITY	1,558,766.23
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	1,558,766.23

0004-000.00	END OF FISCAL YEAR FUND EQUITY	1,558,766.23
9000-000.00	TOTAL DEBITS	1,558,766.23

0001	CURRENT FY BEGINNING FUND EQUITY	1,229,762.67
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	329,003.56
0000	CURRENT FY BEGINNING FUND EQUITY	1,558,766.23
9000	TOTAL CREDITS	1,558,766.23

DEBITS-CREDITS

9000	TOTAL CREDITS	1,558,766.23
9000-000.00	TOTAL DEBITS	1,558,766.23

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	1,558,766.23
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	1,558,766.23

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	1,558,766.23
0700	TOTAL 06/30/2015 FUND EQUITY	1,558,766.23

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	1,229,762.67
0001	CURRENT FY BEGINNING FUND EQUITY	1,229,762.67

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	516	WIA
ACCOUNT	DESCRIPTION	
0101	CASH IN BANK	
		-1,742.05
0100	TOTAL 06/30/2015 ASSETS	
		-1,742.05
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	
		-1,742.05
0700	TOTAL 06/30/2015 FUND EQUITY	
		-1,742.05
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	
		-1,742.05

0004-000.00	END OF FISCAL YEAR FUND EQUITY	-1,742.05
9000-000.00	TOTAL DEBITS	-1,742.05

0001	CURRENT FY BEGINNING FUND EQUITY	-1,742.05
0000	CURRENT FY BEGINNING FUND EQUITY	-1,742.05
9000	TOTAL CREDITS	-1,742.05

DEBITS-CREDITS

9000	TOTAL CREDITS	-1,742.05
9000-000.00	TOTAL DEBITS	-1,742.05

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-1,742.05
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-1,742.05

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-1,742.05
0700	TOTAL 06/30/2015 FUND EQUITY	-1,742.05

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-1,742.05
0001	CURRENT FY BEGINNING FUND EQUITY	-1,742.05

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	530	Glrs Grant	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		65,008.06
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		36,711.14
0100	TOTAL 06/30/2015 ASSETS		101,719.20
0421	ACCOUNTS PAYABLE		16,958.13
0422	SALARIES AND BENEFITS PAYABLE		13,070.42
0475	GROUP HEALTH INSURANCE PAYABLE		432.52
0400	TOTAL 06/30/2015 LIABILITIES		30,461.07
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		71,258.13
0700	TOTAL 06/30/2015 FUND EQUITY		71,258.13
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		101,719.20
2210-115.00	EXTENDED DAY - TEACHERS		3,449.76
2210-142.00	SALARY OF CLERICAL STAFF		42,210.02
2210-190.00	OTHER MANAGEMENT PERSONNEL		84,908.71
2210-191.00	OTHER ADMINISTRATIVE PERSONNEL		66,724.40
2210-210.00	STATE HEALTH INSURANCE		18,494.40
2210-230.00	TEACHERS RETIREMENT SYSTEM		25,277.83
2210-290.00	OTHER EMPLOYEE BENEFITS		5,294.79
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		174,096.10
2210-530.00	COMMUNICATION		679.97
2210-580.00	TRAVEL - EMPLOYEES		7,559.45
2210-610.00	SUPPLIES		3,049.40
2210-612.00	COMPUTER SOFTWARE		300.00
2210-615.00	EXPENDABLE EQUIPMENT		1,326.27
2210-616.00	EXPENDABLE COMPUTER EQUIPMENT		5,614.65
2210-642.00	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS		2,526.25
2210-810.00	DUES AND FEES		2,447.00
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		443,959.00
7000-000.00	TOTAL EXPENDITURES & OTHER USES		443,959.00
0004-000.00	END OF FISCAL YEAR FUND EQUITY		71,258.13
9000-000.00	TOTAL DEBITS		515,217.13
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		443,959.00
4000	TOTAL REVENUES (FEDERAL)		443,959.00
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		443,959.00
0001	CURRENT FY BEGINNING FUND EQUITY		71,258.13
0000	CURRENT FY BEGINNING FUND EQUITY		71,258.13

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	530	Girs Grant
ACCOUNT	DESCRIPTION	
8000		
9000	TOTAL CREDITS	515,217.13

DEBITS-CREDITS

9000	TOTAL CREDITS	515,217.13
9000-000.00	TOTAL DEBITS	515,217.13

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	101,719.20
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	101,719.20

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	71,258.13
0700	TOTAL 06/30/2015 FUND EQUITY	71,258.13

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	71,258.13
0001	CURRENT FY BEGINNING FUND EQUITY	71,258.13

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	532	Sed - State And Federal Grants	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-692,336.16
0141	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - STATE		577,936.51
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		52,576.22
0100	TOTAL 06/30/2015 ASSETS		-61,823.43
0421	ACCOUNTS PAYABLE		84,958.94
0422	SALARIES AND BENEFITS PAYABLE		503,480.90
0475	GROUP HEALTH INSURANCE PAYABLE		9,135.00
0476	OTHER GROUP INSURANCE PAYABLE		16.66
0400	TOTAL 06/30/2015 LIABILITIES		597,591.50
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-659,414.93
0700	TOTAL 06/30/2015 FUND EQUITY		-659,414.93
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-61,823.43

1000-110.00	TEACHERS	1,156,660.90
1000-115.00	EXTENDED DAY - TEACHERS	7,309.01
1000-118.00	ART,MUSIC,PE	34,293.84
1000-140.00	AIDES AND PARAPROFESSIONALS	710,022.15
1000-210.00	STATE HEALTH INSURANCE	422,444.90
1000-230.00	TEACHERS RETIREMENT SYSTEM	252,753.92
1000-290.00	OTHER EMPLOYEE BENEFITS	53,253.15
1000-580.00	TRAVEL - EMPLOYEES	7,108.95
1000-610.00	SUPPLIES	33,415.85
1000-000.00	TOTAL EXPENDITURES INSTRUCTION	2,677,262.67
2100-163.00	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN	59,968.09
2100-171.00	TEACHER SUPPORT SPECIALIST/DIAGNOSTICIAN/AUDIOLOGI	40,487.91
2100-174.00	SCHOOL PSYCHOLOGIST	131,245.47
2100-176.00	SCHOOL SOCIAL WORKER	91,093.22
2100-210.00	STATE HEALTH INSURANCE	41,174.40
2100-230.00	TEACHERS RETIREMENT SYSTEM	37,653.39
2100-290.00	OTHER EMPLOYEE BENEFITS	8,769.66
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	36,896.81
2100-810.00	DUES AND FEES	399.00
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES	447,687.95
2210-191.00	OTHER ADMINISTRATIVE PERSONNEL	109,717.28
2210-210.00	STATE HEALTH INSURANCE	22,680.00
2210-230.00	TEACHERS RETIREMENT SYSTEM	19,995.25
2210-290.00	OTHER EMPLOYEE BENEFITS	3,609.54
2210-580.00	TRAVEL - EMPLOYEES	392.34
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES	156,394.41
2300-190.00	OTHER MANAGEMENT PERSONNEL	101,650.45

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	532	Sed - State And Federal Grants	
ACCOUNT	DESCRIPTION		AMOUNT
2300-210.00	STATE HEALTH INSURANCE		11,340.00
2300-230.00	TEACHERS RETIREMENT SYSTEM		13,367.02
2300-290.00	OTHER EMPLOYEE BENEFITS		2,693.86
2300-580.00	TRAVEL - EMPLOYEES		5,816.30
2300-810.00	DUES AND FEES		1,627.00
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		136,494.63
2400-142.00	SALARY OF CLERICAL STAFF		134,811.27
2400-210.00	STATE HEALTH INSURANCE		28,617.60
2400-230.00	TEACHERS RETIREMENT SYSTEM		17,784.31
2400-290.00	OTHER EMPLOYEE BENEFITS		3,925.89
2400-000.00	TOTAL EXPENDITURES SCHOOL ADMINISTRATION		185,139.07
7000-000.00	TOTAL EXPENDITURES & OTHER USES		3,602,978.73
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-659,414.93
9000-000.00	TOTAL DEBITS		2,943,563.80
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION		3,243,465.59
3000	TOTAL REVENUES (STATE)		3,243,465.59
4520	OTHER FEDERAL GRANTS THROUGH GEORGIA DEPARTMENT OF EDUCATION		359,513.14
4000	TOTAL REVENUES (FEDERAL)		359,513.14
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		3,602,978.73
0001	CURRENT FY BEGINNING FUND EQUITY		-659,414.93
0000	CURRENT FY BEGINNING FUND EQUITY		-659,414.93
8000			
9000	TOTAL CREDITS		2,943,563.80

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	532	Sed - State And Federal Grants	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		2,943,563.80
9000-000.00	TOTAL DEBITS		2,943,563.80
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-61,823.43
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-61,823.43
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-659,414.93
0700	TOTAL 06/30/2015 FUND EQUITY		-659,414.93
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-659,414.93
0001	CURRENT FY BEGINNING FUND EQUITY		-659,414.93

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	540	Children And Youth Coordinating Council/Governors Office for Children and Families
ACCOUNT	DESCRIPTION	
		AMOUNT
0101	CASH IN BANK	-4,959.88
0100	TOTAL 06/30/2015 ASSETS	-4,959.88
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	-4,959.88
0700	TOTAL 06/30/2015 FUND EQUITY	-4,959.88
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-4,959.88

0004-000.00	END OF FISCAL YEAR FUND EQUITY	-4,959.88
9000-000.00	TOTAL DEBITS	-4,959.88

0001	CURRENT FY BEGINNING FUND EQUITY	-4,959.88
0000	CURRENT FY BEGINNING FUND EQUITY	-4,959.88
9000	TOTAL CREDITS	-4,959.88

DEBITS-CREDITS

9000	TOTAL CREDITS	-4,959.88
9000-000.00	TOTAL DEBITS	-4,959.88

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-4,959.88
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-4,959.88

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-4,959.88
0700	TOTAL 06/30/2015 FUND EQUITY	-4,959.88

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-4,959.88
0001	CURRENT FY BEGINNING FUND EQUITY	-4,959.88

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	542	Georgia Council For The Arts
ACCOUNT	DESCRIPTION	
	AMOUNT	
0101	CASH IN BANK	32,376.53
0100	TOTAL 06/30/2015 ASSETS	32,376.53
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	32,376.53
0700	TOTAL 06/30/2015 FUND EQUITY	32,376.53
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	32,376.53

0004-000.00	END OF FISCAL YEAR FUND EQUITY	32,376.53
9000-000.00	TOTAL DEBITS	32,376.53

0001	CURRENT FY BEGINNING FUND EQUITY	32,376.53
0000	CURRENT FY BEGINNING FUND EQUITY	32,376.53
9000	TOTAL CREDITS	32,376.53

DEBITS-CREDITS

9000	TOTAL CREDITS	32,376.53
9000-000.00	TOTAL DEBITS	32,376.53

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	32,376.53
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	32,376.53

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	32,376.53
0700	TOTAL 06/30/2015 FUND EQUITY	32,376.53

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	32,376.53
0001	CURRENT FY BEGINNING FUND EQUITY	32,376.53

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	546	Georgia Department Of Community Affairs
ACCOUNT	DESCRIPTION	
	AMOUNT	
0101	CASH IN BANK	-3,616.52
0100	TOTAL 06/30/2015 ASSETS	-3,616.52
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	-3,616.52
0700	TOTAL 06/30/2015 FUND EQUITY	-3,616.52
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-3,616.52

0004-000.00	END OF FISCAL YEAR FUND EQUITY	-3,616.52
9000-000.00	TOTAL DEBITS	-3,616.52

0001	CURRENT FY BEGINNING FUND EQUITY	-3,616.52
0000	CURRENT FY BEGINNING FUND EQUITY	-3,616.52
9000	TOTAL CREDITS	-3,616.52

DEBITS-CREDITS

9000	TOTAL CREDITS	-3,616.52
9000-000.00	TOTAL DEBITS	-3,616.52

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-3,616.52
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-3,616.52

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-3,616.52
0700	TOTAL 06/30/2015 FUND EQUITY	-3,616.52

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-3,616.52
0001	CURRENT FY BEGINNING FUND EQUITY	-3,616.52

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	548	Georgia Department of Human Resources
ACCOUNT	DESCRIPTION	
	AMOUNT	
0101	CASH IN BANK	19,559.49
0100	TOTAL 06/30/2015 ASSETS	19,559.49
0799	FUND BALANCE UNRESERVED - UNDESIGNATED	19,559.49
0700	TOTAL 06/30/2015 FUND EQUITY	19,559.49
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	19,559.49

0004-000.00	END OF FISCAL YEAR FUND EQUITY	19,559.49
9000-000.00	TOTAL DEBITS	19,559.49

0001	CURRENT FY BEGINNING FUND EQUITY	19,559.49
0000	CURRENT FY BEGINNING FUND EQUITY	19,559.49
9000	TOTAL CREDITS	19,559.49

DEBITS-CREDITS

9000	TOTAL CREDITS	19,559.49
9000-000.00	TOTAL DEBITS	19,559.49

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	19,559.49
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	19,559.49

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	19,559.49
0700	TOTAL 06/30/2015 FUND EQUITY	19,559.49

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	19,559.49
0001	CURRENT FY BEGINNING FUND EQUITY	19,559.49

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	549	Governor's Office of Highway Safety	
ACCOUNT	DESCRIPTION		AMOUNT
0101		CASH IN BANK	-58,669.37
0100		TOTAL 06/30/2015 ASSETS	-58,669.37
0753		FUND BALANCE - RESERVED FOR ENCUMBRANCES	0.00
0799		FUND BALANCE UNRESERVED - UNDESIGNATED	-58,669.37
0700		TOTAL 06/30/2015 FUND EQUITY	-58,669.37
0900		TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-58,669.37
1000-290.00		OTHER EMPLOYEE BENEFITS	5.96
1000-000.00		TOTAL EXPENDITURES INSTRUCTION	5.96
2100-199.00		OTHER SALARIES AND COMPENSATION	225.00
2100-300.00		PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	824.50
2100-000.00		TOTAL EXPENDITURES PUPIL SERVICES	1,049.50
7000-000.00		TOTAL EXPENDITURES & OTHER USES	1,055.46
0004-000.00		END OF FISCAL YEAR FUND EQUITY	-58,669.37
9000-000.00		TOTAL DEBITS	-57,613.91
3995		FUNDS FROM OTHER STATE AGENCIES	9,574.50
3000		TOTAL REVENUES (STATE)	9,574.50
8000		TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	9,574.50
0001		CURRENT FY BEGINNING FUND EQUITY	-67,188.41
0000		CURRENT FY BEGINNING FUND EQUITY	-67,188.41
8000			
9000		TOTAL CREDITS	-57,613.91

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	549	Governor's Office of Highway Safety	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		-57,613.91
9000-000.00	TOTAL DEBITS		-57,613.91
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		-58,669.37
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-58,669.37
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		-58,669.37
0700	TOTAL 06/30/2015 FUND EQUITY		-58,669.37
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		-67,188.41
0001	CURRENT FY BEGINNING FUND EQUITY		-67,188.41

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	560	Pre-Kindergarten (Lottery)	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		-928,360.55
0100	TOTAL 06/30/2015 ASSETS		-928,360.55
0421	ACCOUNTS PAYABLE		377,324.06
0422	SALARIES AND BENEFITS PAYABLE		1,081,892.00
0475	GROUP HEALTH INSURANCE PAYABLE		14,386.85
0476	OTHER GROUP INSURANCE PAYABLE		9.41
0400	TOTAL 06/30/2015 LIABILITIES		1,473,612.32
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-2,401,972.87
0700	TOTAL 06/30/2015 FUND EQUITY		-2,401,972.87
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		-928,360.55
1000-110.00	TEACHERS		3,321,536.19
1000-140.00	AIDES AND PARAPROFESSIONALS		1,327,540.56
1000-210.00	STATE HEALTH INSURANCE		1,080,651.21
1000-230.00	TEACHERS RETIREMENT SYSTEM		609,504.19
1000-290.00	OTHER EMPLOYEE BENEFITS		138,253.71
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		6,477,485.86
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		20,649.82
2100-580.00	TRAVEL - EMPLOYEES		851.76
2100-610.00	SUPPLIES		2,645.98
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES		24,147.56
2210-113.00	SUBSTITUTE		14,892.88
2210-190.00	OTHER MANAGEMENT PERSONNEL		45,693.12
2210-210.00	STATE HEALTH INSURANCE		7,154.40
2210-230.00	TEACHERS RETIREMENT SYSTEM		6,008.70
2210-290.00	OTHER EMPLOYEE BENEFITS		2,130.64
2210-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		14,195.45
2210-530.00	COMMUNICATION		782.96
2210-610.00	SUPPLIES		359,370.48
2210-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		196.00
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES		450,424.63
2700-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		834,146.80
2700-000.00	TOTAL EXPENDITURES STUDENT TRANSPORTATION SERVICE		834,146.80
7000-000.00	TOTAL EXPENDITURES & OTHER USES		7,786,204.85
0004-000.00	END OF FISCAL YEAR FUND EQUITY		-2,401,972.87
9000-000.00	TOTAL DEBITS		5,384,231.98
3400	GRANTS FROM PRE-K LOTTERY		7,792,547.76

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County
FUND	560	Pre-Kindergarten (Lottery)
ACCOUNT	DESCRIPTION	
	AMOUNT	
3000	TOTAL REVENUES (STATE)	7,792,547.76
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	7,792,547.76
0001	CURRENT FY BEGINNING FUND EQUITY	-2,408,315.78
0000	CURRENT FY BEGINNING FUND EQUITY	-2,408,315.78
8000		
9000	TOTAL CREDITS	5,384,231.98

DEBITS-CREDITS

9000	TOTAL CREDITS	5,384,231.98
9000-000.00	TOTAL DEBITS	5,384,231.98

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	-928,360.55
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	-928,360.55

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-2,401,972.87
0700	TOTAL 06/30/2015 FUND EQUITY	-2,401,972.87

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-2,408,315.78
0001	CURRENT FY BEGINNING FUND EQUITY	-2,408,315.78

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	580	All Other Special Revenue/Other Systems Or Organizations(For Lua Use)	
ACCOUNT	DESCRIPTION		AMOUNT
0101		CASH IN BANK	-3,088,534.17
0104		CHANGE FUND	37,100.00
0111		INVESTMENTS	5,784,970.06
0153		ACCOUNTS RECEIVABLE	5,700.00
0100		TOTAL 06/30/2015 ASSETS	2,739,235.89
0421		ACCOUNTS PAYABLE	74,879.23
0422		SALARIES AND BENEFITS PAYABLE	23,882.70
0400		TOTAL 06/30/2015 LIABILITIES	98,761.93
0753		FUND BALANCE - RESERVED FOR ENCUMBRANCES	0.00
0799		FUND BALANCE UNRESERVED - UNDESIGNATED	2,640,473.96
0700		TOTAL 06/30/2015 FUND EQUITY	2,640,473.96
0900		TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	2,739,235.89

1000-110.00	TEACHERS	41,870.07
1000-290.00	OTHER EMPLOYEE BENEFITS	1,042.83
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	-7,650.00
1000-610.00	SUPPLIES	4,737.77
1000-641.00	TEXTBOOKS	5,000.00
1000-000.00	TOTAL EXPENDITURES INSTRUCTION	45,000.67
2100-199.00	OTHER SALARIES AND COMPENSATION	275.00
2100-290.00	OTHER EMPLOYEE BENEFITS	7.29
2100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	5,000.00
2100-000.00	TOTAL EXPENDITURES PUPIL SERVICES	5,282.29
2210-116.00	PROFESSIONAL DEVELOPMENT STIPENDS	26,250.00
2210-290.00	OTHER EMPLOYEE BENEFITS	567.65
2210-610.00	SUPPLIES	11,186.98
2210-000.00	TOTAL EXPENDITURES IMPROVEMENT OF INSTRUCTIONAL SERVICES	38,004.63
2600-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	70,200.00
2600-000.00	TOTAL EXPENDITURES MAINTENANCE AND OPERATION OF PLANT	70,200.00
2800-610.00	SUPPLIES	901.50
2800-000.00	TOTAL EXPENDITURES SUPPORT SERVICES - CENTRAL	901.50
3200-190.00	OTHER MANAGEMENT PERSONNEL	151,475.69
3200-290.00	OTHER EMPLOYEE BENEFITS	5,202.49
3200-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	611,860.08
3200-580.00	TRAVEL - EMPLOYEES	6,391.79
3200-610.00	SUPPLIES	52,279.57
3200-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	537,374.69
3200-890.00	OTHER EXPENDITURES	2,953.68
3200-000.00	TOTAL EXPENDITURES ENTERPRISE OPERATIONS	1,367,537.99
5000-990.00	OTHER USES	15,554,518.44
5000-000.00	TOTAL EXPENDITURES OTHER OUTLAYS	15,554,518.44

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	580	All Other Special Revenue/Other Systems Or Organizations(For Lua Use)	
ACCOUNT	DESCRIPTION		AMOUNT
7000-000.00	TOTAL EXPENDITURES & OTHER USES		17,081,445.52
0004-000.00	END OF FISCAL YEAR FUND EQUITY		2,640,473.96
9000-000.00	TOTAL DEBITS		19,721,919.48
1320	TUITION FROM OTHER GEORGIA LUAS		9,403.44
1350	SUMMER SCHOOL TUITION		150.00
1500	INVESTMENT INCOME		7,421.05
1995	OTHER LOCAL REVENUES		18,578,694.91
1000	TOTAL REVENUES (LOCAL)		18,595,669.40
3800	OTHER GRANTS FROM GEORGIA DEPARTMENT OF EDUCATION		5,000.00
3000	TOTAL REVENUES (STATE)		5,000.00
4530	ALL OTHER FEDERAL GRANTS		77,137.84
4000	TOTAL REVENUES (FEDERAL)		77,137.84
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		18,677,807.24
0001	CURRENT FY BEGINNING FUND EQUITY		1,044,112.24
0000	CURRENT FY BEGINNING FUND EQUITY		1,044,112.24
8000			
9000	TOTAL CREDITS		19,721,919.48

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	580	All Other Special Revenue/Other Systems Or Organizations(For Lua Use)	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		19,721,919.48
9000-000.00	TOTAL DEBITS		19,721,919.48
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		2,739,235.89
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		2,739,235.89
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		2,640,473.96
0700	TOTAL 06/30/2015 FUND EQUITY		2,640,473.96
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		1,044,112.24
0001	CURRENT FY BEGINNING FUND EQUITY		1,044,112.24

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	589	Governmental Funds _ Other	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		162,074.68
0100	TOTAL 06/30/2015 ASSETS		162,074.68
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		162,074.68
0700	TOTAL 06/30/2015 FUND EQUITY		162,074.68
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		162,074.68
3100-184.00	SCHOOL NUTRITION PROGRAM CAFETERIA		1,026.44
3100-610.00	SUPPLIES		872.91
3100-630.00	PURCHASED FOOD		2,920.90
3100-000.00	TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM		4,820.25
7000-000.00	TOTAL EXPENDITURES & OTHER USES		4,820.25
0004-000.00	END OF FISCAL YEAR FUND EQUITY		162,074.68
9000-000.00	TOTAL DEBITS		166,894.93
1995	OTHER LOCAL REVENUES		24,366.10
1000	TOTAL REVENUES (LOCAL)		24,366.10
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		24,366.10
0001	CURRENT FY BEGINNING FUND EQUITY		142,528.83
0000	CURRENT FY BEGINNING FUND EQUITY		142,528.83
8000			
9000	TOTAL CREDITS		166,894.93

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	589	Governmental Funds _ Other	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		166,894.93
9000-000.00	TOTAL DEBITS		166,894.93
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		162,074.68
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		162,074.68
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		162,074.68
0700	TOTAL 06/30/2015 FUND EQUITY		162,074.68
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		142,528.83
0001	CURRENT FY BEGINNING FUND EQUITY		142,528.83

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	600	School Nutrition Service Fund	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		2,618,243.97
0104	CHANGE FUND		11,775.00
0111	INVESTMENTS		4,607,685.61
0142	INTERGOVERNMENTAL ACCOUNTS RECEIVABLE - FEDERAL		536,851.62
0153	ACCOUNTS RECEIVABLE		400.00
0171	INVENTORY FOR CONSUMPTION		869,103.85
0100	TOTAL 06/30/2015 ASSETS		8,644,060.05
0421	ACCOUNTS PAYABLE		1,277,599.52
0422	SALARIES AND BENEFITS PAYABLE		2,825,612.26
0475	GROUP HEALTH INSURANCE PAYABLE		80,148.41
0476	OTHER GROUP INSURANCE PAYABLE		300.37
0400	TOTAL 06/30/2015 LIABILITIES		4,183,660.56
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		4,460,399.49
0700	TOTAL 06/30/2015 FUND EQUITY		4,460,399.49
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		8,644,060.05

2300-880.00	FEDERAL INDIRECT COST CHARGES		846,487.88
2300-000.00	TOTAL EXPENDITURES GENERAL ADMINISTRATION		846,487.88
3100-142.00	SALARY OF CLERICAL STAFF		116,096.33
3100-184.00	SCHOOL NUTRITION PROGRAM CAFETERIA		16,338,130.03
3100-190.00	OTHER MANAGEMENT PERSONNEL		990,343.74
3100-210.00	STATE HEALTH INSURANCE		4,023,347.07
3100-230.00	TEACHERS RETIREMENT SYSTEM		546,988.78
3100-250.00	UNEMPLOYMENT COMPENSATION		15,404.00
3100-260.00	WORKMEN COMPENSATION		525,704.45
3100-290.00	OTHER EMPLOYEE BENEFITS		813,071.30
3100-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		463,782.22
3100-430.00	REPAIR AND MAINTENANCE SERVICES		1,038.54
3100-580.00	TRAVEL - EMPLOYEES		31,925.91
3100-595.00	OTHER PURCHASED SERVICES		160,666.86
3100-610.00	SUPPLIES		2,349,881.60
3100-630.00	PURCHASED FOOD		22,435,873.55
3100-635.00	FOOD ACQUISITIONS - USDA		7,279,546.66
3100-730.00	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU		527,361.25
3100-810.00	DUES AND FEES		4,216.00
3100-000.00	TOTAL EXPENDITURES SCHOOL NUTRITION PROGRAM		56,623,378.29
5000-930.00	OPERATING TRANSFERS TO OTHER FUNDS		1,070,310.86
5000-000.00	TOTAL EXPENDITURES OTHER OUTLAYS		1,070,310.86
7000-000.00	TOTAL EXPENDITURES & OTHER USES		58,540,177.03
0004-000.00	END OF FISCAL YEAR FUND EQUITY		4,460,399.49

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	600	School Nutrition Service Fund	
ACCOUNT	DESCRIPTION		AMOUNT
9000-000.00	TOTAL DEBITS		63,000,576.52
1500	INVESTMENT INCOME		6,450.18
1611	STUDENT SALES - BREAKFAST AND LUNCH PROGRAMS		1,781,350.00
1612	STUDENT SALES - BREAKFAST PROGRAMS		23,238.88
1621	SUPPLEMENTAL SALES - BREAKFAST AND LUNCH PROGRAMS		515,446.48
1622	ADULT SALES - BREAKFAST AND LUNCH PROGRAMS		412,771.85
1995	OTHER LOCAL REVENUES		3,245,512.30
1000	TOTAL REVENUES (LOCAL)		5,984,769.69
3510	SCHOOL NUTRITION SERVICE GRANTS (STATE FUNDS ONLY)		1,318,837.00
3000	TOTAL REVENUES (STATE)		1,318,837.00
4510	CHILD NUTRITION PROGRAM SERVICE GRANTS (ALL FEDERAL FUNDS EXCEPT BREAKFAST		31,540,048.17
4511	CHILD NUTRITION PROGRAM GRANTS (FEDERAL FUNDS-BREAKFAST PROGRAM)		9,465,283.80
4513	FEDERAL REIMBURSEMENT FOR AFTER-SCHOOL SNACKS		406,449.16
4521	OTHER FEDERAL GRANTS THROUGH THE GEORGIA DEPARTMENT OF EDUCATION - ARRA		48,400.00
4900	REVENUES ATTRIBUTABLE TO USDA COMMODITIES		7,067,278.38
4000	TOTAL REVENUES (FEDERAL)		48,527,459.51
5200	OPERATING TRANSFERS FROM OTHER FUNDS		1,070,310.86
5000	TOTAL OTHER SOURCES		1,070,310.86
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		56,901,377.06
0001	CURRENT FY BEGINNING FUND EQUITY		5,559,359.73
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY		539,839.73
0000	CURRENT FY BEGINNING FUND EQUITY		6,099,199.46
9000	TOTAL CREDITS		63,000,576.52

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	600	School Nutrition Service Fund	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		63,000,576.52
9000-000.00	TOTAL DEBITS		63,000,576.52
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		8,644,060.05
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		8,644,060.05
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		4,460,399.49
0700	TOTAL 06/30/2015 FUND EQUITY		4,460,399.49
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		5,559,359.73
0001	CURRENT FY BEGINNING FUND EQUITY		5,559,359.73

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	690	Internal Service Fund	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		188,579.70
0100	TOTAL 06/30/2015 ASSETS		188,579.70
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		188,579.70
0700	TOTAL 06/30/2015 FUND EQUITY		188,579.70
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		188,579.70
3200-610.00	SUPPLIES		1,339,297.56
3200-000.00	TOTAL EXPENDITURES ENTERPRISE OPERATIONS		1,339,297.56
7000-000.00	TOTAL EXPENDITURES & OTHER USES		1,339,297.56
0004-000.00	END OF FISCAL YEAR FUND EQUITY		188,579.70
9000-000.00	TOTAL DEBITS		1,527,877.26
1995	OTHER LOCAL REVENUES		1,364,811.16
1000	TOTAL REVENUES (LOCAL)		1,364,811.16
8000	TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS		1,364,811.16
0001	CURRENT FY BEGINNING FUND EQUITY		163,066.10
0000	CURRENT FY BEGINNING FUND EQUITY		163,066.10
8000			
9000	TOTAL CREDITS		1,527,877.26

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	690	Internal Service Fund	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		1,527,877.26
9000-000.00	TOTAL DEBITS		1,527,877.26
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		188,579.70
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		188,579.70
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		188,579.70
0700	TOTAL 06/30/2015 FUND EQUITY		188,579.70
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		163,066.10
0001	CURRENT FY BEGINNING FUND EQUITY		163,066.10

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	705	Principal Accounts-Activity Funds	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		2,448,765.10
0100	TOTAL 06/30/2015 ASSETS		2,448,765.10
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		2,448,765.10
0700	TOTAL 06/30/2015 FUND EQUITY		2,448,765.10
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		2,448,765.10

0004-000.00	END OF FISCAL YEAR FUND EQUITY	2,448,765.10
9000-000.00	TOTAL DEBITS	2,448,765.10

0001	CURRENT FY BEGINNING FUND EQUITY	2,254,201.51
0002	ADJUSTMENTS TO CURRENT FY BEGINNING FUND EQUITY	194,563.59
0000	CURRENT FY BEGINNING FUND EQUITY	2,448,765.10
9000	TOTAL CREDITS	2,448,765.10

DEBITS-CREDITS

9000	TOTAL CREDITS	2,448,765.10
9000-000.00	TOTAL DEBITS	2,448,765.10

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	2,448,765.10
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	2,448,765.10

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	2,448,765.10
0700	TOTAL 06/30/2015 FUND EQUITY	2,448,765.10

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	2,254,201.51
0001	CURRENT FY BEGINNING FUND EQUITY	2,254,201.51

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	710	Expendable Trust Funds	
ACCOUNT	DESCRIPTION		AMOUNT
0101	CASH IN BANK		9,646.52
0100	TOTAL 06/30/2015 ASSETS		9,646.52
0753	FUND BALANCE - RESERVED FOR ENCUMBRANCES		0.00
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		9,646.52
0700	TOTAL 06/30/2015 FUND EQUITY		9,646.52
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		9,646.52
1000-300.00	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES		-1,757.00
1000-000.00	TOTAL EXPENDITURES INSTRUCTION		-1,757.00
7000-000.00	TOTAL EXPENDITURES & OTHER USES		-1,757.00
0004-000.00	END OF FISCAL YEAR FUND EQUITY		9,646.52
9000-000.00	TOTAL DEBITS		7,889.52
0001	CURRENT FY BEGINNING FUND EQUITY		7,889.52
0000	CURRENT FY BEGINNING FUND EQUITY		7,889.52
9000	TOTAL CREDITS		7,889.52

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	710	Expendable Trust Funds	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		7,889.52
9000-000.00	TOTAL DEBITS		7,889.52
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		9,646.52
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		9,646.52
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		9,646.52
0700	TOTAL 06/30/2015 FUND EQUITY		9,646.52
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		7,889.52
0001	CURRENT FY BEGINNING FUND EQUITY		7,889.52

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	740	Agency Funds	
ACCOUNT	DESCRIPTION		AMOUNT
0101		CASH IN BANK	17,547.22
0100		TOTAL 06/30/2015 ASSETS	17,547.22
0421		ACCOUNTS PAYABLE	4,792.99
0400		TOTAL 06/30/2015 LIABILITIES	4,792.99
0799		FUND BALANCE UNRESERVED - UNDESIGNATED	12,754.23
0700		TOTAL 06/30/2015 FUND EQUITY	12,754.23
0900		TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	17,547.22
1000-610.00		SUPPLIES	39,103.75
1000-000.00		TOTAL EXPENDITURES INSTRUCTION	39,103.75
2800-610.00		SUPPLIES	13,716.78
2800-000.00		TOTAL EXPENDITURES SUPPORT SERVICES - CENTRAL	13,716.78
7000-000.00		TOTAL EXPENDITURES & OTHER USES	52,820.53
0004-000.00		END OF FISCAL YEAR FUND EQUITY	12,754.23
9000-000.00		TOTAL DEBITS	65,574.76
1995		OTHER LOCAL REVENUES	43,900.00
1000		TOTAL REVENUES (LOCAL)	43,900.00
8000		TOTAL REVENUE & OTHER SOURCES & OTHER ITEMS	43,900.00
0001		CURRENT FY BEGINNING FUND EQUITY	21,674.76
0000		CURRENT FY BEGINNING FUND EQUITY	21,674.76
8000			
9000		TOTAL CREDITS	65,574.76

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	740	Agency Funds	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		65,574.76
9000-000.00	TOTAL DEBITS		65,574.76
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		17,547.22
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		17,547.22
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		12,754.23
0700	TOTAL 06/30/2015 FUND EQUITY		12,754.23
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		21,674.76
0001	CURRENT FY BEGINNING FUND EQUITY		21,674.76

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	801	Capital Assets - Governmental Funds	
ACCOUNT	DESCRIPTION		AMOUNT
0211	LAND		44,485,477.61
0231	BUILDINGS		1,428,596,867.52
0232	ACCUMULATED DEPRECIATION - BUILDINGS (CREDIT)		-371,343,921.36
0241	MACHINERY AND EQUIPMENT		135,201,957.51
0242	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT		-54,860,872.97
0251	CONSTRUCTION IN PROGRESS		76,537,590.01
0100	TOTAL 06/30/2015 ASSETS		1,258,617,098.32
0711	INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT		1,258,617,098.32
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		0.00
0700	TOTAL 06/30/2015 FUND EQUITY		1,258,617,098.32
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		1,258,617,098.32
0004-000.00	END OF FISCAL YEAR FUND EQUITY		1,258,617,098.32
9000-000.00	TOTAL DEBITS		1,258,617,098.32
0001	CURRENT FY BEGINNING FUND EQUITY		1,258,617,098.32
0000	CURRENT FY BEGINNING FUND EQUITY		1,258,617,098.32
9000	TOTAL CREDITS		1,258,617,098.32

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	801	Capital Assets - Governmental Funds	
ACCOUNT	DESCRIPTION		AMOUNT
DEBITS-CREDITS			
9000	TOTAL CREDITS		1,258,617,098.32
9000-000.00	TOTAL DEBITS		1,258,617,098.32
BALANCE SHEET			
0100	TOTAL 06/30/2015 ASSETS		1,258,617,098.32
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY		1,258,617,098.32
EQUITY ACCOUNTS-700			
0004	END OF FISCAL YEAR FUND EQUITY		1,258,617,098.32
0700	TOTAL 06/30/2015 FUND EQUITY		1,258,617,098.32
EQUITY ACCOUNTS -8000			
0004	END OF PRIOR FISCAL YEAR FUND EQUITY		1,258,617,098.32
0001	CURRENT FY BEGINNING FUND EQUITY		1,258,617,098.32

Georgia Department of Education

Financial Review Data Collection System FINANCIAL ANALYSIS REPORT - For Year Ending June 30, 2015

SYSTEM	644	DeKalb County	
FUND	900	General Long-Term Debt - Governmental Funds	
ACCOUNT	DESCRIPTION		AMOUNT
0423	COMPENSATED ABSENCES PAYABLE - CURRENT		7,000,000.00
0443	UNAMORTIZED PREMIUMS ON ISSUANCE ON BONDS		4,430,780.94
0452	CAPITAL LEASE OBLIGATIONS - CURRENT		4,235,220.19
0511	GENERAL OBLIGATION BONDS PAYABLE - LONG TERM		135,000,000.00
0531	CAPITAL LEASES PAYABLE		68,932,707.44
0551	COMPENSATED ABSENCES - LONG TERM		5,344,731.13
0400	TOTAL 06/30/2015 LIABILITIES		224,943,439.70
0799	FUND BALANCE UNRESERVED - UNDESIGNATED		-224,943,439.70
0700	TOTAL 06/30/2015 FUND EQUITY		-224,943,439.70
			0.00

0004-000.00	END OF FISCAL YEAR FUND EQUITY	-224,943,439.70
9000-000.00	TOTAL DEBITS	-224,943,439.70

0001	CURRENT FY BEGINNING FUND EQUITY	-224,943,439.70
0000	CURRENT FY BEGINNING FUND EQUITY	-224,943,439.70
9000	TOTAL CREDITS	-224,943,439.70

DEBITS-CREDITS

9000	TOTAL CREDITS	-224,943,439.70
9000-000.00	TOTAL DEBITS	-224,943,439.70

BALANCE SHEET

0100	TOTAL 06/30/2015 ASSETS	
0900	TOTAL 06/30/2015 LIABILITIES & FUND EQUITY	0.00
		0.00

EQUITY ACCOUNTS-700

0004	END OF FISCAL YEAR FUND EQUITY	-224,943,439.70
0700	TOTAL 06/30/2015 FUND EQUITY	-224,943,439.70
	DIFFERENCE	

EQUITY ACCOUNTS -8000

0004	END OF PRIOR FISCAL YEAR FUND EQUITY	-224,943,439.70
0001	CURRENT FY BEGINNING FUND EQUITY	-224,943,439.70