

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2011, Fiscal Period 09**

Exhibit F-I-A

**042 - Limestone County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$9,687,320.40	\$2,284,674.72	\$1,166,806.70	\$569,538.02	\$0.00	\$490,861.43	\$0.00
Investments	\$0.00	\$120,773.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$825,291.36	\$5,838.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$652,146.23	\$221,530.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$197,727.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$46,795.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,443,235.98
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,171,968.75
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,372,852.96
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,132,355.05
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$11,211,553.69</b>	<b>\$2,830,545.20</b>	<b>\$1,166,806.70</b>	<b>\$569,538.02</b>	<b>\$0.00</b>	<b>\$490,861.43</b>	<b>\$151,120,412.74</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,162.30	\$0.00
Interfund Payable	\$221,530.37	\$663,533.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$162,430.23	\$38,963.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,505,208.01
<b>Total Liabilities:</b>	<b>\$383,960.60</b>	<b>\$702,496.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,162.30</b>	<b>\$42,505,208.01</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108,615,204.73
Contributed Capital							
Reserved Fund Balance	\$239,931.72	\$464,044.32	\$0.00	\$431,658.02	\$0.00	\$79,667.93	\$0.00
Unreserved Fund balance	\$10,587,661.37	\$1,664,004.60	\$1,166,806.70	\$137,880.00	\$0.00	\$410,031.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$10,827,593.09</b>	<b>\$2,128,048.92</b>	<b>\$1,166,806.70</b>	<b>\$569,538.02</b>	<b>\$0.00</b>	<b>\$489,699.13</b>	<b>\$108,615,204.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$11,211,553.69</b>	<b>\$2,830,545.20</b>	<b>\$1,166,806.70</b>	<b>\$569,538.02</b>	<b>\$0.00</b>	<b>\$490,861.43</b>	<b>\$151,120,412.74</b>