

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2009, Fiscal Period 03**

**Exhibit F-I-A**

**042 - Limestone County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$12,540,490.69	\$1,484,559.93	\$264,585.46	\$8,033,302.76	\$0.00	\$549,373.38	\$0.00
Investments	\$0.00	\$107,842.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$900,870.26	\$334,168.57	\$0.00	\$0.00	\$0.00	\$663.15	\$0.00
Interfund Receivables	\$916,410.67	\$316,017.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$185,570.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$15,277.90	\$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	\$88,746,211.61
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$691,053.54
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$752,001.36
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,881,438.40
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$14,373,049.52</b>	<b>\$2,428,158.78</b>	<b>\$264,585.46</b>	<b>\$8,033,302.76</b>	<b>\$0.00</b>	<b>\$550,036.53</b>	<b>\$127,070,704.91</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$4,748.10	\$185,572.95	\$0.00	\$0.00	\$0.00	\$1,501.98	\$0.00
Interfund Payable	\$324,230.98	\$908,584.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$304,046.54	\$58,722.04	\$18,619.37	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,633,439.76
<b>Total Liabilities:</b>	<b>\$633,025.62</b>	<b>\$1,152,879.34</b>	<b>\$18,619.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,501.98</b>	<b>\$37,633,439.76</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,437,265.15
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$667,673.22	\$321,753.67	\$0.00	\$0.00	\$0.00	\$19,438.26	\$0.00
Unreserved Fund balance	\$13,072,350.68	\$953,525.77	\$245,966.09	\$8,033,302.76	\$0.00	\$529,096.29	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,740,023.90</b>	<b>\$1,275,279.44</b>	<b>\$245,966.09</b>	<b>\$8,033,302.76</b>	<b>\$0.00</b>	<b>\$548,534.55</b>	<b>\$89,437,265.15</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,373,049.52</b>	<b>\$2,428,158.78</b>	<b>\$264,585.46</b>	<b>\$8,033,302.76</b>	<b>\$0.00</b>	<b>\$550,036.53</b>	<b>\$127,070,704.91</b>