

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 05**

Exhibit F-I-A

**067 - Winston 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	\$2,261,754.55	\$965,782.72	\$2,811,374.16	\$141,458.18	\$0.00	\$300,534.66	\$0.00
Investments	\$0.00	\$7,541.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$50,192.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$28,018.23	\$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	\$33,245,031.47
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,502,069.21
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,952,881.44
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,289,772.78</b>	<b>\$1,023,586.76</b>	<b>\$2,811,374.16</b>	<b>\$141,458.18</b>	<b>\$0.00</b>	<b>\$300,534.66</b>	<b>\$48,699,982.12</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$114,541.21	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	\$0.00
Interfund Payable							
Other Liabilities	\$305.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,952,881.44
<b>Total Liabilities:</b>	<b>\$114,846.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4.00</b>	<b>\$12,952,881.44</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,747,100.68
Contributed Capital							
Reserved Fund Balance	\$58,367.50	\$200,569.91	\$0.00	\$0.00	\$0.00	\$24,305.29	\$0.00
Unreserved Fund balance	\$2,116,558.77	\$823,016.85	\$2,811,374.16	\$141,458.18	\$0.00	\$276,225.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,174,926.27</b>	<b>\$1,023,586.76</b>	<b>\$2,811,374.16</b>	<b>\$141,458.18</b>	<b>\$0.00</b>	<b>\$300,530.66</b>	<b>\$35,747,100.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,289,772.78</b>	<b>\$1,023,586.76</b>	<b>\$2,811,374.16</b>	<b>\$141,458.18</b>	<b>\$0.00</b>	<b>\$300,534.66</b>	<b>\$48,699,982.12</b>

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