

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2015, Fiscal Period 02**

Exhibit F-I-A

**067 - Winston 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	\$1,341,687.36	\$873,129.94	\$3,072,146.70	\$73,859.25	\$0.00	\$348,326.73	\$0.00
Investments	\$0.00	\$7,541.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$21,509.09	\$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	\$29,657.96	\$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							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,202,881.44
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,371,345.32</b>	<b>\$952,373.07</b>	<b>\$3,072,146.70</b>	<b>\$73,859.25</b>	<b>\$0.00</b>	<b>\$348,326.73</b>	<b>\$43,447,912.91</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$4,756.81	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	\$0.00
Interfund Payable							
Other Liabilities	\$3.18	\$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	\$10,202,881.44
<b>Total Liabilities:</b>	<b>\$4,759.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4.00</b>	<b>\$10,202,881.44</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,245,031.47
Contributed Capital							
Reserved Fund Balance	\$76,109.21	\$172,301.64	\$0.00	\$0.00	\$0.00	\$28,679.09	\$0.00
Unreserved Fund balance	\$1,290,476.12	\$780,071.43	\$3,072,146.70	\$73,859.25	\$0.00	\$319,643.64	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,366,585.33</b>	<b>\$952,373.07</b>	<b>\$3,072,146.70</b>	<b>\$73,859.25</b>	<b>\$0.00</b>	<b>\$348,322.73</b>	<b>\$33,245,031.47</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,371,345.32</b>	<b>\$952,373.07</b>	<b>\$3,072,146.70</b>	<b>\$73,859.25</b>	<b>\$0.00</b>	<b>\$348,326.73</b>	<b>\$43,447,912.91</b>

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