

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2008, Fiscal Period 08**

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	\$870,061.54	\$1,145,065.16	\$1,744,587.13	\$6,408,355.10	\$0.00	\$277,474.87	\$0.00
Investments	\$3,500,000.00	\$7,362.22	\$0.00	\$1,000,000.00	\$0.00	\$5,000.00	\$0.00
Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$46,319.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$7,152.81	\$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	\$24,508,067.30
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$483,397.01
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,539,380.59
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$4,377,214.35</b>	<b>\$1,198,747.25</b>	<b>\$1,744,587.13</b>	<b>\$7,408,355.10</b>	<b>\$0.00</b>	<b>\$282,474.87</b>	<b>\$39,530,844.90</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$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	\$14,539,380.59
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$14,539,380.59</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,991,464.31
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$226,276.09	\$184,335.39	\$0.00	\$721,890.33	\$0.00	\$36,754.85	\$0.00
Unreserved Fund balance	\$4,150,938.26	\$1,014,411.86	\$1,744,587.13	\$6,686,464.77	\$0.00	\$245,620.02	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,377,214.35</b>	<b>\$1,198,747.25</b>	<b>\$1,744,587.13</b>	<b>\$7,408,355.10</b>	<b>\$0.00</b>	<b>\$282,374.87</b>	<b>\$24,991,464.31</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,377,214.35</b>	<b>\$1,198,747.25</b>	<b>\$1,744,587.13</b>	<b>\$7,408,355.10</b>	<b>\$0.00</b>	<b>\$282,474.87</b>	<b>\$39,530,844.90</b>