

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2008, Fiscal Period 06**

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	\$866,160.40	\$1,130,614.37	\$1,367,911.74	\$654,136.75	\$0.00	\$265,319.65	\$0.00
Investments	\$3,500,000.00	\$7,362.22	\$0.00	\$1,800,000.00	\$0.00	\$5,000.00	\$0.00
Receivables	\$0.00	\$50.00	\$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	\$7,400.54	\$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	\$154,918.91
<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	\$11,546,085.59
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$4,373,560.94</b>	<b>\$1,184,346.46</b>	<b>\$1,367,911.74</b>	<b>\$2,454,136.75</b>	<b>\$0.00</b>	<b>\$270,319.65</b>	<b>\$36,209,071.80</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$116.70	\$0.00	\$0.00	\$0.00	\$0.00	\$17.08	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,546,085.59
<b>Total Liabilities:</b>	<b>\$116.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17.08</b>	<b>\$11,546,085.59</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,662,986.21
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$69,292.09	\$144,701.98	\$0.00	\$620,588.00	\$0.00	\$17,860.47	\$0.00
Unreserved Fund balance	\$4,304,152.15	\$1,039,644.48	\$1,367,911.74	\$1,833,548.75	\$0.00	\$252,442.10	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,373,444.24</b>	<b>\$1,184,346.46</b>	<b>\$1,367,911.74</b>	<b>\$2,454,136.75</b>	<b>\$0.00</b>	<b>\$270,302.57</b>	<b>\$24,662,986.21</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,373,560.94</b>	<b>\$1,184,346.46</b>	<b>\$1,367,911.74</b>	<b>\$2,454,136.75</b>	<b>\$0.00</b>	<b>\$270,319.65</b>	<b>\$36,209,071.80</b>