

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2010, Fiscal Period 10**

Exhibit F-I-A

204 - Winfield City 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	\$1,570,187.21	\$450,252.97	\$120,216.53	\$856,743.50	\$0.00	\$4,369,197.21	\$0.00
Investments	\$35,000.00	\$57,155.17	\$0.00	\$9,242.67	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$0.00	\$0.00	\$1,647,708.52	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$83,271.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$18,002.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,266.38)	\$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	\$26,157,519.24
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,653.73
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,967,176.04
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,684,192.75</b>	<b>\$525,410.83</b>	<b>\$120,216.53</b>	<b>\$2,513,694.69</b>	<b>\$0.00</b>	<b>\$4,369,197.21</b>	<b>\$31,154,349.01</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$83,271.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,153,579.99	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,996,829.77
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$83,271.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,153,579.99</b>	<b>\$4,996,829.77</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,157,519.24
Contributed Capital							
Reserved Fund Balance	\$44,017.08	\$113,571.61	\$0.00	\$1,647,708.52	\$0.00	\$6,989.85	\$0.00
Unreserved Fund balance	\$1,640,175.67	\$328,567.30	\$120,216.53	\$865,986.17	\$0.00	\$208,627.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,684,192.75</b>	<b>\$442,138.91</b>	<b>\$120,216.53</b>	<b>\$2,513,694.69</b>	<b>\$0.00</b>	<b>\$215,617.22</b>	<b>\$26,157,519.24</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,684,192.75</b>	<b>\$525,410.83</b>	<b>\$120,216.53</b>	<b>\$2,513,694.69</b>	<b>\$0.00</b>	<b>\$4,369,197.21</b>	<b>\$31,154,349.01</b>