

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 05**

**Exhibit F-I-A**

**204 - Winfield City Schools**

204 - Winfield City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$6,107,430.69	\$71,258.82	\$59,610.48	\$12,661,682.27	\$0.00	\$199,143.73	\$0.00
Investments	\$2,250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$13,921.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$57,214.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,292.47	\$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	\$38,333,260.26
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,757.06
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,970,898.19
Other Debits							
Total Assets and Other Debits:	\$8,372,644.87	\$128,473.80	\$59,610.48	\$12,661,682.27	\$0.00	\$199,143.73	\$40,359,915.51
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$29,469.48	\$359.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$14,558.49	\$0.00	\$0.00	\$0.00	(\$209.47)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,970,898.19
Total Liabilities:	\$29,469.48	\$14,917.59	\$0.00	\$0.00	\$0.00	(\$209.47)	\$1,970,898.19
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,389,017.32
Contributed Capital							
Reserved Fund Balance	\$154,511.55	\$186,703.13	\$0.00	\$799.75	\$0.00	\$17,827.62	\$0.00
Unreserved Fund balance	\$8,188,663.84	(\$73,146.92)	\$59,610.48	\$12,660,882.52	\$0.00	\$181,525.58	\$0.00
Total Fund Equity:	\$8,343,175.39	\$113,556.21	\$59,610.48	\$12,661,682.27	\$0.00	\$199,353.20	\$38,389,017.32
Total Liabilities and Fund Equity:	\$8,372,644.87	\$128,473.80	\$59,610.48	\$12,661,682.27	\$0.00	\$199,143.73	\$40,359,915.51

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