

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 01**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$7,728,949.23	\$1,364,282.61	\$434,712.59	\$152,522.71	\$0.00	\$630,354.52	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$698,621.27	\$502,300.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,120.37)	\$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	\$39,672,520.51
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$8,426,450.13	\$2,009,746.87	\$434,712.59	\$152,522.71	\$0.00	\$630,354.52	\$49,728,887.36
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$94,718.66)	\$208,210.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$141,081.73	\$75,510.56	\$0.00	\$0.00	\$0.00	(\$27.77)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$46,363.07	\$283,720.74	\$0.00	\$0.00	\$0.00	(\$27.77)	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,438,896.64
Contributed Capital							
Reserved Fund Balance	\$1,289,996.79	\$896,162.74	\$0.00	\$0.00	\$0.00	\$52,728.15	\$0.00
Unreserved Fund balance	\$7,090,090.27	\$829,863.39	\$434,712.59	\$152,522.71	\$0.00	\$577,654.14	\$0.00
Total Fund Equity:	\$8,380,087.06	\$1,726,026.13	\$434,712.59	\$152,522.71	\$0.00	\$630,382.29	\$40,438,896.64
Total Liabilities and Fund Equity:	\$8,426,450.13	\$2,009,746.87	\$434,712.59	\$152,522.71	\$0.00	\$630,354.52	\$49,728,887.36

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 01**

<i>067 - Winston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$1,539,222.00	\$0.00	\$35,378.00	\$0.00	\$0.00	\$1,574,600.00
Federal Sources	\$20.00	\$308,697.43	\$0.00	\$0.00	\$0.00	\$308,717.43
Local Sources	\$4,622,761.22	\$206,236.63	\$13,903.21	\$0.00	\$93,617.70	\$4,936,518.76
Other Sources	\$5,602.55	\$0.00	\$0.00	\$0.00	\$0.00	\$5,602.55
Total Revenues:	\$6,167,605.77	\$514,934.06	\$49,281.21	\$0.00	\$93,617.70	\$6,825,438.74
Expenditures						
Instructional Services	\$1,132,012.74	\$191,241.14	\$0.00	\$0.00	\$34,198.87	\$1,357,452.75
Instructional Support Services	\$381,182.08	\$83,237.03	\$0.00	\$0.00	\$12,848.34	\$477,267.45
Operation & Maintenance Services	\$630,213.96	\$4,804.28	\$0.00	\$0.00	\$200.00	\$635,218.24
Auxiliary Services	\$255,242.67	\$188,373.03	\$0.00	\$0.00	\$13.25	\$443,628.95
General Administrative Services	\$110,910.31	\$43,635.56	\$0.00	\$0.00	\$0.00	\$154,545.87
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$139,217.74	\$0.00	\$0.00	\$139,217.74
Other Expenditures	\$46,322.21	\$29,567.25	\$0.00	\$0.00	\$12,981.11	\$88,870.57
Total Expenditures:	\$2,555,883.97	\$540,858.29	\$139,217.74	\$0.00	\$60,241.57	\$3,296,201.57
Other Fund Sources (Uses)						
Other Fund Sources:	\$68,648.44	\$6,731.37	\$0.00	\$0.00	\$10,131.85	\$85,511.66
Other Fund Uses:	\$10,975.38	\$6,736.32	\$0.00	\$0.00	\$26,902.71	\$44,614.41
Total Other Fund Sources (Uses):	\$57,673.06	(\$4.95)	\$0.00	\$0.00	(\$16,770.86)	\$40,897.25
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$3,669,394.86	(\$25,929.18)	(\$89,936.53)	\$0.00	\$16,605.27	\$3,570,134.42
Beginning Fund Balance - October 1:	\$4,710,692.20	\$1,751,955.31	\$524,649.12	\$152,522.71	\$613,777.02	\$7,753,596.36
Ending Fund Balance:	\$8,380,087.06	\$1,726,026.13	\$434,712.59	\$152,522.71	\$630,382.29	\$11,323,730.78

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 01

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$18,524,188.00	\$1,539,222.00	(\$16,984,966.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$20.00	\$20.00	\$4,553,732.06	\$308,697.43	(\$4,245,034.63)
Local Sources	\$6,893,550.00	\$4,622,761.22	(\$2,270,788.78)	\$1,372,346.00	\$206,236.63	(\$1,166,109.37)
Other Sources	\$150,000.00	\$5,602.55	(\$144,397.45)	\$35,000.00	\$0.00	(\$35,000.00)
Total Revenues:	\$25,567,738.00	\$6,167,605.77	(\$19,400,132.23)	\$5,961,078.06	\$514,934.06	(\$5,446,144.00)
Expenditures						
Instructional Services	\$12,961,915.16	\$1,132,012.74	\$11,829,902.42	\$2,226,215.11	\$191,241.14	\$2,034,973.97
Instructional Support Services	\$4,536,915.84	\$381,182.08	\$4,155,733.76	\$821,556.94	\$83,237.03	\$738,319.91
Operation & Maintenance Services	\$2,682,596.00	\$630,213.96	\$2,052,382.04	\$74,703.00	\$4,804.28	\$69,898.72
Auxiliary Services	\$2,935,595.00	\$255,242.67	\$2,680,352.33	\$2,505,227.00	\$188,373.03	\$2,316,853.97
General Administrative Services	\$1,027,632.00	\$110,910.31	\$916,721.69	\$469,947.88	\$43,635.56	\$426,312.32
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$0.00	\$206,594.13
General Service	\$278,056.25	\$0.00	\$278,056.25	\$0.00	\$0.00	\$0.00
Other Expenditures	\$634,400.00	\$46,322.21	\$588,077.79	\$419,911.00	\$29,567.25	\$390,343.75
Total Expenditures:	\$25,057,110.25	\$2,555,883.97	\$22,501,226.28	\$6,724,155.06	\$540,858.29	\$6,183,296.77
Other Financing Sources (Uses)						
Other Financing Sources:	\$222,680.15	\$68,648.44	(\$154,031.71)	\$130,470.00	\$6,731.37	(\$123,738.63)
Other Financing Uses:	\$130,470.00	\$10,975.38	\$119,494.62	\$0.00	\$6,736.32	(\$6,736.32)
Total Other Financing Sources (Uses):	\$92,210.15	\$57,673.06	(\$34,537.09)	\$130,470.00	(\$4.95)	(\$130,474.95)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$602,837.90	\$3,669,394.86	\$3,066,556.96	(\$632,607.00)	(\$25,929.18)	\$606,677.82
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,692.20	\$1,591,271.20	\$1,869,478.00	\$1,751,955.31	(\$117,522.69)
Ending Fund Balance:	\$3,722,258.90	\$8,380,087.06	\$4,657,828.16	\$1,236,871.00	\$1,726,026.13	\$489,155.13

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 01**

067 - Winston County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$35,378.00	(\$551,908.00)	\$616,216.00	\$0.00	(\$616,216.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$13,903.21	\$13,903.21	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$49,281.21	(\$538,004.79)	\$782,385.17	\$0.00	(\$782,385.17)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$796,711.52	\$139,217.74	\$657,493.78	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$139,217.74	\$657,493.78	\$287,296.83	\$0.00	\$287,296.83
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$89,936.53)	\$119,488.99	\$495,088.34	\$0.00	(\$495,088.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$524,649.12	(\$129,350.88)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$434,712.59	(\$9,861.89)	\$495,088.34	\$152,522.71	(\$342,565.63)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 01**

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$19,727,690.00	\$1,574,600.00	(\$18,153,090.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,553,732.06	\$308,717.43	(\$4,245,014.63)
Local Sources	\$784,629.00	\$93,617.70	(\$691,011.30)	\$9,216,694.17	\$4,936,518.76	(\$4,280,175.41)
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$5,602.55	(\$179,397.45)
Total Revenues:	\$784,629.00	\$93,617.70	(\$691,011.30)	\$33,683,116.23	\$6,825,438.74	(\$26,857,677.49)
Expenditures						
Instructional Services	\$210,809.00	\$34,198.87	\$176,610.13	\$15,398,939.27	\$1,357,452.75	\$14,041,486.52
Instructional Support Services	\$148,203.00	\$12,848.34	\$135,354.66	\$5,506,675.78	\$477,267.45	\$5,029,408.33
Operation & Maintenance Services	\$9,525.00	\$200.00	\$9,325.00	\$2,766,824.00	\$635,218.24	\$2,131,605.76
Auxiliary Services	\$4,960.00	\$13.25	\$4,946.75	\$5,445,782.00	\$443,628.95	\$5,002,153.05
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,497,579.88	\$154,545.87	\$1,343,034.01
Total Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$0.00	\$206,594.13
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$139,217.74	\$1,222,846.86
Other Expenditures	\$193,173.00	\$12,981.11	\$180,191.89	\$1,247,484.00	\$88,870.57	\$1,158,613.43
Total Expenditures:	\$566,670.00	\$60,241.57	\$506,428.43	\$33,431,943.66	\$3,296,201.57	\$30,135,742.09
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$10,131.85	\$10,131.85	\$353,150.15	\$85,511.66	(\$267,638.49)
Other Financing Uses:	\$0.00	\$26,902.71	(\$26,902.71)	\$130,470.00	\$44,614.41	\$85,855.59
Total Other Financing Sources (Uses):	\$0.00	(\$16,770.86)	(\$16,770.86)	\$222,680.15	\$40,897.25	(\$181,782.90)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$16,605.27	(\$201,353.73)	\$473,852.72	\$3,570,134.42	\$3,096,281.70
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,753,596.36	\$1,488,324.36
Ending Fund Balance:	\$840,332.00	\$630,382.29	(\$209,949.71)	\$6,739,124.72	\$11,323,730.78	\$4,584,606.06

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
10/01/2022 - 10/31/2022

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$45.00
ASSOCIATION DUES	\$0.00	\$0.00	\$12,614.00
Default Object Value	\$162.89	\$0.00	\$154,756.73
ELECTRICITY	\$654.93	\$0.00	\$69,346.75
FOOD PROCESSING SUPP	\$0.00	\$5,715.31	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$734.45	\$0.00
FOOD SERVICES	\$0.00	\$601.04	\$0.00
FUEL-DIESEL	\$30,520.34	\$0.00	\$0.00
FUEL-GASOLINE	\$4,011.20	\$0.00	\$433.11
GARBAGE AND WASTE	\$121.20	\$1,931.40	\$4,021.51
IN-STATE	\$830.82	\$5,269.03	\$2,970.91
INST. SOFTWARE	\$5,325.00	\$6,870.06	\$0.00
INSTRUCTIONAL EQUIPM	\$8,559.00	\$0.00	\$0.00
INSURANCE SERVICES	\$366,733.00	\$0.00	\$0.00
INTEREST	\$26,341.88	\$0.00	\$0.00
LAND & BLDG REPAIR/M	\$415.52	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$297.50
LIBRARY/MEDIA BOOKS	\$1,000.00	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$1,659.18
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$58,848.18
NATURAL GAS	\$0.00	\$0.00	\$53.26
OFFICE SUPPLIES	\$0.00	\$0.00	\$2,299.43
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$10,975.38
OTH NONINST SUPPLIES	\$1,094.88	\$0.00	\$216.00
OTHER DUES AND FEES	\$0.00	\$0.00	\$115.00
OTHER INST SUPPLIES	\$0.00	\$100.66	\$14.92
OTHER NONCAP EQUIPMT	\$1,272.25	\$0.00	\$0.00
OTHER PURCHASED SERV	\$174.69	\$1,260.00	\$59,239.96
PRINCIPAL	\$112,875.86	\$0.00	\$0.00
PROPANE GAS	\$351.45	\$0.00	\$2,304.26
PROPERTY SERVICES	\$1,117.20	\$0.00	\$0.00
PURC SERV-MED/HEALTH	\$0.00	\$17,869.90	\$110.00
PURCHASED FOOD	\$0.00	\$64,785.91	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
REGISTRATION FEES	\$4,351.25	\$1,450.00	\$2,546.00
RENTAL-EQUIPMENT	\$0.00	\$0.00	\$370.45
STATE INSURANCE	\$15,200.00	\$2,400.00	\$1,600.00
STUDENT CLASSRM SUPP	\$8.66	\$2,759.85	\$0.00
TELEPHONE	\$0.00	\$0.00	\$599.97
TEXTBOOKS	\$1,682.30	\$0.00	\$0.00
VEHICLE PARTS	\$4,239.60	\$0.00	\$327.67
WATER AND SEWAGE	\$35.85	\$0.00	\$12,772.54
	\$587,079.77	\$111,747.61	\$398,537.71

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 02

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$7,706,545.73	\$927,533.41	\$470,284.73	\$152,522.71	\$0.00	\$671,190.88	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$698,621.27	\$473,383.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,388.56)	\$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	\$39,672,520.51
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$8,401,778.44	\$1,544,081.37	\$470,284.73	\$152,522.71	\$0.00	\$671,190.88	\$49,728,887.36
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$231,062.68)	\$208,210.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$277,425.75	\$0.00	\$0.00	\$0.00	\$0.00	(\$27.77)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$46,363.07	\$208,210.18	\$0.00	\$0.00	\$0.00	(\$27.77)	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,438,896.64
Contributed Capital							
Reserved Fund Balance	\$3,180,550.79	\$872,772.18	\$0.00	\$0.00	\$0.00	\$66,920.17	\$0.00
Unreserved Fund balance	\$5,174,864.58	\$463,099.01	\$470,284.73	\$152,522.71	\$0.00	\$604,298.48	\$0.00
Total Fund Equity:	\$8,355,415.37	\$1,335,871.19	\$470,284.73	\$152,522.71	\$0.00	\$671,218.65	\$40,438,896.64
Total Liabilities and Fund Equity:	\$8,401,778.44	\$1,544,081.37	\$470,284.73	\$152,522.71	\$0.00	\$671,190.88	\$49,728,887.36

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 02

<i>067 - Winston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
Other Sources	\$15,680.46	\$0.00	\$0.00	\$0.00	\$0.00	\$15,680.46
State Sources	\$3,122,718.00	\$0.00	\$70,756.00	\$0.00	\$0.00	\$3,193,474.00
Federal Sources	\$40.00	\$451,573.38	\$0.00	\$0.00	\$0.00	\$451,613.38
Local Sources	\$5,473,284.71	\$349,606.17	\$14,097.35	\$0.00	\$196,139.73	\$6,033,127.96
Total Revenues:	\$8,611,723.17	\$801,179.55	\$84,853.35	\$0.00	\$196,139.73	\$9,693,895.80
Expenditures						
Instructional Services	\$2,299,317.86	\$369,855.14	\$0.00	\$0.00	\$49,699.23	\$2,718,872.23
Instructional Support Services	\$766,033.05	\$152,837.16	\$0.00	\$0.00	\$34,148.52	\$953,018.73
Operation & Maintenance Services	\$865,465.58	\$73,649.48	\$0.00	\$0.00	\$584.28	\$939,699.34
Auxiliary Services	\$517,615.40	\$372,735.65	\$0.00	\$0.00	\$13.25	\$890,364.30
General Administrative Services	\$253,843.35	\$85,695.22	\$0.00	\$0.00	\$0.00	\$339,538.57
Capital Outlay	\$0.00	\$88,330.16	\$0.00	\$0.00	\$0.00	\$88,330.16
Debt Service	\$248,098.05	\$0.00	\$139,217.74	\$0.00	\$0.00	\$387,315.79
Other Expenditures	\$93,507.27	\$71,652.03	\$0.00	\$0.00	\$32,559.08	\$197,718.38
Total Expenditures:	\$5,043,880.56	\$1,214,754.84	\$139,217.74	\$0.00	\$117,004.36	\$6,514,857.50
Other Fund Sources (Uses)						
Other Fund Sources:	\$92,149.76	\$12,688.05	\$0.00	\$0.00	\$12,218.76	\$117,056.57
Other Fund Uses:	\$15,269.20	\$15,196.88	\$0.00	\$0.00	\$33,912.50	\$64,378.58
Total Other Fund Sources (Uses):	\$76,880.56	(\$2,508.83)	\$0.00	\$0.00	(\$21,693.74)	\$52,677.99
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$3,644,723.17	(\$416,084.12)	(\$54,364.39)	\$0.00	\$57,441.63	\$3,231,716.29
Beginning Fund Balance - October 1:	\$4,710,692.20	\$1,751,955.31	\$524,649.12	\$152,522.71	\$613,777.02	\$7,753,596.36
Ending Fund Balance:	\$8,355,415.37	\$1,335,871.19	\$470,284.73	\$152,522.71	\$671,218.65	\$10,985,312.65

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 02**

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$18,524,188.00	\$3,122,718.00	(\$15,401,470.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$40.00	\$40.00	\$4,553,732.06	\$451,573.38	(\$4,102,158.68)
Local Sources	\$6,893,550.00	\$5,473,284.71	(\$1,420,265.29)	\$1,372,346.00	\$349,606.17	(\$1,022,739.83)
Other Sources	\$150,000.00	\$15,680.46	(\$134,319.54)	\$35,000.00	\$0.00	(\$35,000.00)
Total Revenues:	\$25,567,738.00	\$8,611,723.17	(\$16,956,014.83)	\$5,961,078.06	\$801,179.55	(\$5,159,898.51)
Expenditures						
Instructional Services	\$12,961,915.16	\$2,299,317.86	\$10,662,597.30	\$2,226,215.11	\$369,855.14	\$1,856,359.97
Instructional Support Services	\$4,536,915.84	\$766,033.05	\$3,770,882.79	\$821,556.94	\$152,837.16	\$668,719.78
Operation & Maintenance Services	\$2,682,596.00	\$865,465.58	\$1,817,130.42	\$74,703.00	\$73,649.48	\$1,053.52
Auxiliary Services	\$2,935,595.00	\$517,615.40	\$2,417,979.60	\$2,505,227.00	\$372,735.65	\$2,132,491.35
General Administrative Services	\$1,027,632.00	\$253,843.35	\$773,788.65	\$469,947.88	\$85,695.22	\$384,252.66
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$88,330.16	\$118,263.97
General Service	\$278,056.25	\$248,098.05	\$29,958.20	\$0.00	\$0.00	\$0.00
Other Expenditures	\$634,400.00	\$93,507.27	\$540,892.73	\$419,911.00	\$71,652.03	\$348,258.97
Total Expenditures:	\$25,057,110.25	\$5,043,880.56	\$20,013,229.69	\$6,724,155.06	\$1,214,754.84	\$5,509,400.22
Other Financing Sources (Uses)						
Other Financing Sources:	\$222,680.15	\$92,149.76	(\$130,530.39)	\$130,470.00	\$12,688.05	(\$117,781.95)
Other Financing Uses:	\$130,470.00	\$15,269.20	\$115,200.80	\$0.00	\$15,196.88	(\$15,196.88)
Total Other Financing Sources (Uses):	\$92,210.15	\$76,880.56	(\$15,329.59)	\$130,470.00	(\$2,508.83)	(\$132,978.83)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$602,837.90	\$3,644,723.17	\$3,041,885.27	(\$632,607.00)	(\$416,084.12)	\$216,522.88
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,692.20	\$1,591,271.20	\$1,869,478.00	\$1,751,955.31	(\$117,522.69)
Ending Fund Balance:	\$3,722,258.90	\$8,355,415.37	\$4,633,156.47	\$1,236,871.00	\$1,335,871.19	\$99,000.19

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 02**

067 - Winston County Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$70,756.00	(\$516,530.00)	\$616,216.00	\$0.00	(\$616,216.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$14,097.35	\$14,097.35	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$84,853.35	(\$502,432.65)	\$782,385.17	\$0.00	(\$782,385.17)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$796,711.52	\$139,217.74	\$657,493.78	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$139,217.74	\$657,493.78	\$287,296.83	\$0.00	\$287,296.83
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$54,364.39)	\$155,061.13	\$495,088.34	\$0.00	(\$495,088.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$524,649.12	(\$129,350.88)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$470,284.73	\$25,710.25	\$495,088.34	\$152,522.71	(\$342,565.63)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 02**

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$19,727,690.00	\$3,193,474.00	(\$16,534,216.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,553,732.06	\$451,613.38	(\$4,102,118.68)
Local Sources	\$784,629.00	\$196,139.73	(\$588,489.27)	\$9,216,694.17	\$6,033,127.96	(\$3,183,566.21)
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$15,680.46	(\$169,319.54)
Total Revenues:	\$784,629.00	\$196,139.73	(\$588,489.27)	\$33,683,116.23	\$9,693,895.80	(\$23,989,220.43)
Expenditures						
Instructional Services	\$210,809.00	\$49,699.23	\$161,109.77	\$15,398,939.27	\$2,718,872.23	\$12,680,067.04
Instructional Support Services	\$148,203.00	\$34,148.52	\$114,054.48	\$5,506,675.78	\$953,018.73	\$4,553,657.05
Operation & Maintenance Services	\$9,525.00	\$584.28	\$8,940.72	\$2,766,824.00	\$939,699.34	\$1,827,124.66
Auxiliary Services	\$4,960.00	\$13.25	\$4,946.75	\$5,445,782.00	\$890,364.30	\$4,555,417.70
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,497,579.88	\$339,538.57	\$1,158,041.31
Total Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$88,330.16	\$118,263.97
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$387,315.79	\$974,748.81
Other Expenditures	\$193,173.00	\$32,559.08	\$160,613.92	\$1,247,484.00	\$197,718.38	\$1,049,765.62
Total Expenditures:	\$566,670.00	\$117,004.36	\$449,665.64	\$33,431,943.66	\$6,514,857.50	\$26,917,086.16
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$12,218.76	\$12,218.76	\$353,150.15	\$117,056.57	(\$236,093.58)
Other Financing Uses:	\$0.00	\$33,912.50	(\$33,912.50)	\$130,470.00	\$64,378.58	\$66,091.42
Total Other Financing Sources (Uses):	\$0.00	(\$21,693.74)	(\$21,693.74)	\$222,680.15	\$52,677.99	(\$170,002.16)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$57,441.63	(\$160,517.37)	\$473,852.72	\$3,231,716.29	\$2,757,863.57
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,753,596.36	\$1,488,324.36
Ending Fund Balance:	\$840,332.00	\$671,218.65	(\$169,113.35)	\$6,739,124.72	\$10,985,312.65	\$4,246,187.93

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
11/01/2022 - 11/30/2022

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
BUILDING IMPROVEMENT	\$0.00	\$88,330.16	\$0.00
Default Object Value	\$0.00	\$75,510.56	\$150,019.02
DRUG TESTING SERV	\$785.00	\$0.00	\$0.00
ELECTRICITY	\$564.46	\$0.00	\$53,611.91
FOOD PROCESSING SUPP	\$0.00	\$3,180.78	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$1,068.66	\$0.00
FOOD SERVICES	\$0.00	\$534.67	\$0.00
FUEL-DIESEL	\$37,792.04	\$0.00	\$0.00
FUEL-GASOLINE	\$5,221.48	\$0.00	\$220.25
GARBAGE AND WASTE	\$203.72	\$1,931.40	\$4,167.99
IN-STATE	\$8,535.43	\$3,029.04	\$1,620.55
INST. SOFTWARE	\$3,275.00	\$0.00	\$0.00
INSTRUCTIONAL EQUIPM	\$4,523.36	\$0.00	\$0.00
INSTRUCTIONAL SUPPLI	\$889.40	\$0.00	\$0.00
INTEREST	\$0.00	\$0.00	\$33,098.05
LAND & BLDG REPAIR/M	\$207.00	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$2,380.00
LIBRARY/MEDIA BOOKS	\$577.86	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$1,562.57
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$69,072.16
NATURAL GAS	\$0.00	\$0.00	\$244.25
NON-CAP AUDIO/VISUAL	\$0.00	\$62,003.12	\$0.00
OFFICE SUPPLIES	\$0.00	\$564.93	\$1,762.46
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$4,293.82
OTH NONINST SUPPLIES	\$831.59	\$0.00	\$0.00
OTHER DUES AND FEES	\$0.00	\$0.00	\$240.00
OTHER FOOD SUPPLIES	\$0.00	\$459.80	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$204.68	\$0.00
OTHER INST SUPPLIES	\$4,256.86	\$945.96	\$0.00
OTHER PURCHASED SERV	\$358.78	\$1,120.00	\$36,954.94
OTHER TECHNICAL	\$0.00	\$0.00	\$540.00
POSTAGE	\$0.00	\$0.00	\$500.00
PRINCIPAL	\$0.00	\$0.00	\$215,000.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
PROPANE GAS	\$0.00	\$0.00	\$1,930.96
PROPERTY SERVICES	\$169.00	\$0.00	\$0.00
PURC SERV-MED/HEALTH	\$0.00	\$16,660.82	\$60.00
PURCHASED FOOD	\$0.00	\$65,272.28	\$0.00
REGISTRATION FEES	\$74.66	\$2,301.48	\$630.00
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$47,790.78
STATE INSURANCE	\$2,400.00	\$800.00	\$0.00
STUDENT CLASSRM SUPP	\$0.00	\$1,438.16	\$0.00
TELEPHONE	\$0.00	\$0.00	\$599.97
TESTING SUPPLIES	\$0.00	\$1,500.00	\$0.00
TEXTBOOKS	\$41,101.13	\$0.00	\$0.00
TIRES	\$2,149.10	\$0.00	\$0.00
VEHICLE PARTS	\$4,025.97	\$0.00	\$100.00
WATER AND SEWAGE	\$35.14	\$0.00	\$14,701.60
	\$117,976.98	\$326,856.50	\$641,101.28

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 03**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$7,702,233.62	(\$92,378.02)	\$345,913.83	\$152,522.71	\$0.00	\$644,845.17	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$580,916.75	\$361,479.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$39,672,520.51
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$8,279,759.23	\$412,265.88	\$345,913.83	\$152,522.71	\$0.00	\$644,845.17	\$49,728,887.36
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$365,990.63)	\$208,491.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$538,855.61	\$18,413.93	\$0.00	\$0.00	\$0.00	\$1,067.83	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$172,864.98	\$226,905.42	\$0.00	\$0.00	\$0.00	\$1,067.83	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,438,896.64
Contributed Capital							
Reserved Fund Balance	\$2,671,981.73	\$832,625.03	\$0.00	\$0.00	\$0.00	\$45,588.31	\$0.00
Unreserved Fund balance	\$5,434,912.52	(\$647,264.57)	\$345,913.83	\$152,522.71	\$0.00	\$598,189.03	\$0.00
Total Fund Equity:	\$8,106,894.25	\$185,360.46	\$345,913.83	\$152,522.71	\$0.00	\$643,777.34	\$40,438,896.64
Total Liabilities and Fund Equity:	\$8,279,759.23	\$412,265.88	\$345,913.83	\$152,522.71	\$0.00	\$644,845.17	\$49,728,887.36

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 03

067 - Winston County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$3,145,917.22	\$0.00	\$70,756.00	\$0.00	\$0.00	\$3,216,673.22
Federal Sources	\$40.00	\$994,766.32	\$0.00	\$0.00	\$0.00	\$994,806.32
Local Sources	\$6,942,614.03	\$461,829.66	\$41,801.45	\$0.00	\$255,876.18	\$7,702,121.32
Other Sources	\$208,438.75	\$484.00	\$0.00	\$0.00	\$0.00	\$208,922.75
Total Revenues:	\$10,297,010.00	\$1,457,079.98	\$112,557.45	\$0.00	\$255,876.18	\$12,122,523.61
Expenditures						
Instructional Services	\$3,493,159.52	\$565,583.91	\$0.00	\$0.00	\$79,167.99	\$4,137,911.42
Instructional Support Services	\$1,164,931.12	\$224,886.94	\$0.00	\$0.00	\$56,392.22	\$1,446,210.28
Operation & Maintenance Services	\$1,039,141.40	\$204,107.39	\$0.00	\$0.00	\$1,934.24	\$1,245,183.03
Auxiliary Services	\$1,165,484.98	\$591,289.85	\$0.00	\$0.00	\$102.05	\$1,756,876.88
General Administrative Services	\$352,109.31	\$127,703.87	\$0.00	\$0.00	\$0.00	\$479,813.18
Capital Outlay	\$0.00	\$1,179,619.49	\$0.00	\$0.00	\$0.00	\$1,179,619.49
Debt Service	\$248,098.05	\$0.00	\$291,292.74	\$0.00	\$0.00	\$539,390.79
Other Expenditures	\$139,666.46	\$104,942.54	\$0.00	\$0.00	\$57,113.94	\$301,722.94
Total Expenditures:	\$7,602,590.84	\$2,998,133.99	\$291,292.74	\$0.00	\$194,710.44	\$11,086,728.01
Other Fund Sources (Uses)						
Other Fund Sources:	\$752,647.33	\$27,678.94	\$0.00	\$0.00	\$12,218.76	\$792,545.03
Other Fund Uses:	\$21,437.63	\$36,241.65	\$0.00	\$0.00	\$43,384.18	\$101,063.46
Total Other Fund Sources (Uses):	\$731,209.70	(\$8,562.71)	\$0.00	\$0.00	(\$31,165.42)	\$691,481.57
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$3,425,628.86	(\$1,549,616.72)	(\$178,735.29)	\$0.00	\$30,000.32	\$1,727,277.17
Beginning Fund Balance - October 1:	\$4,681,265.39	\$1,734,977.18	\$524,649.12	\$152,522.71	\$613,777.02	\$7,707,191.42
Ending Fund Balance:	\$8,106,894.25	\$185,360.46	\$345,913.83	\$152,522.71	\$643,777.34	\$9,434,468.59

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 03**

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$18,524,188.00	\$3,145,917.22	(\$15,378,270.78)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$40.00	\$40.00	\$4,553,732.06	\$994,766.32	(\$3,558,965.74)
Local Sources	\$6,893,550.00	\$6,942,614.03	\$49,064.03	\$1,372,346.00	\$461,829.66	(\$910,516.34)
Other Sources	\$150,000.00	\$208,438.75	\$58,438.75	\$35,000.00	\$484.00	(\$34,516.00)
Total Revenues:	\$25,567,738.00	\$10,297,010.00	(\$15,270,728.00)	\$5,961,078.06	\$1,457,079.98	(\$4,503,998.08)
Expenditures						
Instructional Services	\$12,961,915.16	\$3,493,159.52	\$9,468,755.64	\$2,226,215.11	\$565,583.91	\$1,660,631.20
Instructional Support Services	\$4,536,915.84	\$1,164,931.12	\$3,371,984.72	\$821,556.94	\$224,886.94	\$596,670.00
Operation & Maintenance Services	\$2,682,596.00	\$1,039,141.40	\$1,643,454.60	\$74,703.00	\$204,107.39	(\$129,404.39)
Auxiliary Services	\$2,935,595.00	\$1,165,484.98	\$1,770,110.02	\$2,505,227.00	\$591,289.85	\$1,913,937.15
General Administrative Services	\$1,027,632.00	\$352,109.31	\$675,522.69	\$469,947.88	\$127,703.87	\$342,244.01
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$1,179,619.49	(\$973,025.36)
General Service	\$278,056.25	\$248,098.05	\$29,958.20	\$0.00	\$0.00	\$0.00
Other Expenditures	\$634,400.00	\$139,666.46	\$494,733.54	\$419,911.00	\$104,942.54	\$314,968.46
Total Expenditures:	\$25,057,110.25	\$7,602,590.84	\$17,454,519.41	\$6,724,155.06	\$2,998,133.99	\$3,726,021.07
Other Financing Sources (Uses)						
Other Financing Sources:	\$222,680.15	\$752,647.33	\$529,967.18	\$130,470.00	\$27,678.94	(\$102,791.06)
Other Financing Uses:	\$130,470.00	\$21,437.63	\$109,032.37	\$0.00	\$36,241.65	(\$36,241.65)
Total Other Financing Sources (Uses):	\$92,210.15	\$731,209.70	\$638,999.55	\$130,470.00	(\$8,562.71)	(\$139,032.71)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$602,837.90	\$3,425,628.86	\$2,822,790.96	(\$632,607.00)	(\$1,549,616.72)	(\$917,009.72)
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,681,265.39	\$1,561,844.39	\$1,869,478.00	\$1,734,977.18	(\$134,500.82)
Ending Fund Balance:	\$3,722,258.90	\$8,106,894.25	\$4,384,635.35	\$1,236,871.00	\$185,360.46	(\$1,051,510.54)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 03

067 - Winston County Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$70,756.00	(\$516,530.00)	\$616,216.00	\$0.00	(\$616,216.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$41,801.45	\$41,801.45	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$112,557.45	(\$474,728.55)	\$782,385.17	\$0.00	(\$782,385.17)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$178,735.29)	\$30,690.23	\$495,088.34	\$0.00	(\$495,088.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$524,649.12	(\$129,350.88)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$345,913.83	(\$98,660.65)	\$495,088.34	\$152,522.71	(\$342,565.63)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 03**

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$19,727,690.00	\$3,216,673.22	(\$16,511,016.78)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,553,732.06	\$994,806.32	(\$3,558,925.74)
Local Sources	\$784,629.00	\$255,876.18	(\$528,752.82)	\$9,216,694.17	\$7,702,121.32	(\$1,514,572.85)
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$208,922.75	\$23,922.75
Total Revenues:	\$784,629.00	\$255,876.18	(\$528,752.82)	\$33,683,116.23	\$12,122,523.61	(\$21,560,592.62)
Expenditures						
Instructional Services	\$210,809.00	\$79,167.99	\$131,641.01	\$15,398,939.27	\$4,137,911.42	\$11,261,027.85
Instructional Support Services	\$148,203.00	\$56,392.22	\$91,810.78	\$5,506,675.78	\$1,446,210.28	\$4,060,465.50
Operation & Maintenance Services	\$9,525.00	\$1,934.24	\$7,590.76	\$2,766,824.00	\$1,245,183.03	\$1,521,640.97
Auxiliary Services	\$4,960.00	\$102.05	\$4,857.95	\$5,445,782.00	\$1,756,876.88	\$3,688,905.12
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,497,579.88	\$479,813.18	\$1,017,766.70
Total Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$1,179,619.49	(\$973,025.36)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$539,390.79	\$822,673.81
Other Expenditures	\$193,173.00	\$57,113.94	\$136,059.06	\$1,247,484.00	\$301,722.94	\$945,761.06
Total Expenditures:	\$566,670.00	\$194,710.44	\$371,959.56	\$33,431,943.66	\$11,086,728.01	\$22,345,215.65
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$12,218.76	\$12,218.76	\$353,150.15	\$792,545.03	\$439,394.88
Other Financing Uses:	\$0.00	\$43,384.18	(\$43,384.18)	\$130,470.00	\$101,063.46	\$29,406.54
Total Other Financing Sources (Uses):	\$0.00	(\$31,165.42)	(\$31,165.42)	\$222,680.15	\$691,481.57	\$468,801.42
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$30,000.32	(\$187,958.68)	\$473,852.72	\$1,727,277.17	\$1,253,424.45
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,707,191.42	\$1,441,919.42
Ending Fund Balance:	\$840,332.00	\$643,777.34	(\$196,554.66)	\$6,739,124.72	\$9,434,468.59	\$2,695,343.87

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
12/01/2022 - 12/31/2022

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$292.50
BUILDING IMPROVEMENT	\$0.00	\$1,214,853.01	\$0.00
CAP.EQUIP. - OTHER	\$0.00	\$37,868.17	\$0.00
Default Object Value	\$0.00	\$0.00	\$148,961.45
ELECTRICITY	\$666.50	\$0.00	\$51,251.77
FOOD PROCESSING SUPP	\$0.00	\$6,101.55	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$410.75	\$0.00
FOOD SERVICES	\$0.00	\$405.24	\$0.00
FUEL-DIESEL	\$16,372.92	\$0.00	\$0.00
FUEL-GASOLINE	\$1,262.84	\$0.00	\$790.88
GARBAGE AND WASTE	\$130.90	\$1,993.20	\$4,197.46
IN-STATE	\$399.09	\$8,342.71	\$1,589.72
INST. SOFTWARE	\$0.00	\$4,185.00	\$0.00
INSTRUCTIONAL EQUIPM	\$5,774.17	\$958.00	\$39,127.53
LEGAL FEES	\$0.00	\$0.00	\$1,065.00
LIBRARY/MEDIA BOOKS	\$981.04	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$1,598.94
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$16,151.05
NATURAL GAS	\$0.00	\$0.00	\$459.44
NON-CAP ATHLETIC/PE	\$0.00	\$0.00	\$7,500.00
NON-INST EQUIPMENT	\$0.00	\$1,802.94	\$0.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$5,184.36
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$6,168.43
OTHER DUES AND FEES	\$0.00	\$0.00	\$16.50
OTHER FOOD SUPPLIES	\$0.00	\$1,007.89	\$0.00
OTHER INST SUPPLIES	\$1,646.13	\$0.00	\$2,450.00
OTHER PURCHASED SERV	\$129.30	\$1,540.00	\$32,094.04
OTHER TECHNICAL	\$0.00	\$0.00	(\$540.00)
OTHER TECHNICAL SERV	\$0.00	\$0.00	\$459.85
POSTAGE	\$0.00	\$0.00	\$500.00
PROPANE GAS	\$0.00	\$0.00	\$1,078.64
PURC SERV-MED/HEALTH	\$0.00	\$5,884.80	\$4,225.00
PURCHASED FOOD	\$0.00	\$56,355.40	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
REGISTRATION FEES	\$161.18	\$2,015.00	\$54.00
SCHOOL BUSES	\$0.00	\$0.00	\$423,721.00
SOFTWARE MAINT AGREE	\$0.00	\$700.00	\$0.00
STATE INSURANCE	\$800.00	\$0.00	\$0.00
STUDENT CLASSRM SUPP	\$23,596.20	\$495.75	\$0.00
TESTING SUPPLIES	\$0.00	\$7,808.50	\$0.00
VEHICLE PARTS	\$1,588.52	\$0.00	\$0.00
WATER AND SEWAGE	\$27.72	\$0.00	\$15,561.53
	\$53,536.51	\$1,352,727.91	\$763,959.09

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 04**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$9,403,345.32	(\$353,075.05)	\$430,517.26	\$152,522.71	\$0.00	\$641,178.70	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$580,916.75	\$362,706.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$39,820,980.68
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$9,980,870.93	\$152,795.54	\$430,517.26	\$152,522.71	\$0.00	\$641,178.70	\$49,877,347.53
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$491,810.04)	\$208,563.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$538,855.61	\$0.00	\$0.00	\$0.00	\$0.00	\$1,067.83	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$47,045.57	\$208,563.64	\$0.00	\$0.00	\$0.00	\$1,067.83	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,587,356.81
Contributed Capital							
Reserved Fund Balance	\$2,635,465.09	\$839,641.68	\$0.00	\$0.00	\$0.00	\$57,470.19	\$0.00
Unreserved Fund balance	\$7,298,360.27	(\$895,409.78)	\$430,517.26	\$152,522.71	\$0.00	\$582,640.68	\$0.00
Total Fund Equity:	\$9,933,825.36	(\$55,768.10)	\$430,517.26	\$152,522.71	\$0.00	\$640,110.87	\$40,587,356.81
Total Liabilities and Fund Equity:	\$9,980,870.93	\$152,795.54	\$430,517.26	\$152,522.71	\$0.00	\$641,178.70	\$49,877,347.53

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 04

<i>067 - Winston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$6,183,418.80	\$0.00	\$141,512.00	\$0.00	\$0.00	\$6,324,930.80
Federal Sources	\$40.00	\$1,172,480.54	\$0.00	\$0.00	\$0.00	\$1,172,520.54
Local Sources	\$7,854,967.13	\$614,207.74	\$55,648.88	\$0.00	\$314,606.11	\$8,839,429.86
Other Sources	\$239,530.12	\$844.00	\$0.00	\$0.00	\$0.00	\$240,374.12
Total Revenues:	\$14,277,956.05	\$1,787,532.28	\$197,160.88	\$0.00	\$314,606.11	\$16,577,255.32
Expenditures						
Instructional Services	\$4,649,220.49	\$755,841.24	\$0.00	\$0.00	\$89,728.71	\$5,494,790.44
Instructional Support Services	\$1,538,470.41	\$310,072.29	\$0.00	\$0.00	\$86,734.60	\$1,935,277.30
Operation & Maintenance Services	\$1,278,796.49	\$98,295.38	\$0.00	\$0.00	\$2,296.37	\$1,379,388.24
Auxiliary Services	\$1,392,621.94	\$757,024.71	\$0.00	\$0.00	\$503.80	\$2,150,150.45
General Administrative Services	\$446,106.10	\$169,723.42	\$0.00	\$0.00	\$0.00	\$615,829.52
Capital Outlay	\$34,969.82	\$1,359,969.62	\$0.00	\$0.00	\$0.00	\$1,394,939.44
Debt Service	\$248,098.05	\$0.00	\$291,292.74	\$0.00	\$0.00	\$539,390.79
Other Expenditures	\$185,373.77	\$130,083.80	\$0.00	\$0.00	\$73,453.96	\$388,911.53
Total Expenditures:	\$9,773,657.07	\$3,581,010.46	\$291,292.74	\$0.00	\$252,717.44	\$13,898,677.71
Other Fund Sources (Uses)						
Other Fund Sources:	\$758,878.74	\$43,976.08	\$0.00	\$0.00	\$13,858.76	\$816,713.58
Other Fund Uses:	\$39,747.79	\$41,243.18	\$0.00	\$0.00	\$49,413.58	\$130,404.55
Total Other Fund Sources (Uses):	\$719,130.95	\$2,732.90	\$0.00	\$0.00	(\$35,554.82)	\$686,309.03
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$5,223,429.93	(\$1,790,745.28)	(\$94,131.86)	\$0.00	\$26,333.85	\$3,364,886.64
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$524,649.12	\$152,522.71	\$613,777.02	\$7,736,321.46
Ending Fund Balance:	\$9,933,825.36	(\$55,768.10)	\$430,517.26	\$152,522.71	\$640,110.87	\$11,101,208.10

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 04**

067 - Winston County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$18,524,188.00	\$6,183,418.80	(\$12,340,769.20)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$40.00	\$40.00	\$4,553,732.06	\$1,172,480.54	(\$3,381,251.52)
Local Sources	\$6,893,550.00	\$7,854,967.13	\$961,417.13	\$1,372,346.00	\$614,207.74	(\$758,138.26)
Other Sources	\$150,000.00	\$239,530.12	\$89,530.12	\$35,000.00	\$844.00	(\$34,156.00)
Total Revenues:	\$25,567,738.00	\$14,277,956.05	(\$11,289,781.95)	\$5,961,078.06	\$1,787,532.28	(\$4,173,545.78)
Expenditures						
Instructional Services	\$12,961,915.16	\$4,649,220.49	\$8,312,694.67	\$2,226,215.11	\$755,841.24	\$1,470,373.87
Instructional Support Services	\$4,536,915.84	\$1,538,470.41	\$2,998,445.43	\$821,556.94	\$310,072.29	\$511,484.65
Operation & Maintenance Services	\$2,682,596.00	\$1,278,796.49	\$1,403,799.51	\$74,703.00	\$98,295.38	(\$23,592.38)
Auxiliary Services	\$2,935,595.00	\$1,392,621.94	\$1,542,973.06	\$2,505,227.00	\$757,024.71	\$1,748,202.29
General Administrative Services	\$1,027,632.00	\$446,106.10	\$581,525.90	\$469,947.88	\$169,723.42	\$300,224.46
Special Revenue Outlay	\$0.00	\$34,969.82	(\$34,969.82)	\$206,594.13	\$1,359,969.62	(\$1,153,375.49)
General Service	\$278,056.25	\$248,098.05	\$29,958.20	\$0.00	\$0.00	\$0.00
Other Expenditures	\$634,400.00	\$185,373.77	\$449,026.23	\$419,911.00	\$130,083.80	\$289,827.20
Total Expenditures:	\$25,057,110.25	\$9,773,657.07	\$15,283,453.18	\$6,724,155.06	\$3,581,010.46	\$3,143,144.60
Other Financing Sources (Uses)						
Other Financing Sources:	\$222,680.15	\$758,878.74	\$536,198.59	\$130,470.00	\$43,976.08	(\$86,493.92)
Other Financing Uses:	\$130,470.00	\$39,747.79	\$90,722.21	\$0.00	\$41,243.18	(\$41,243.18)
Total Other Financing Sources (Uses):	\$92,210.15	\$719,130.95	\$626,920.80	\$130,470.00	\$2,732.90	(\$127,737.10)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$602,837.90	\$5,223,429.93	\$4,620,592.03	(\$632,607.00)	(\$1,790,745.28)	(\$1,158,138.28)
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,395.43	\$1,590,974.43	\$1,869,478.00	\$1,734,977.18	(\$134,500.82)
Ending Fund Balance:	\$3,722,258.90	\$9,933,825.36	\$6,211,566.46	\$1,236,871.00	(\$55,768.10)	(\$1,292,639.10)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 04

067 - Winston County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$141,512.00	(\$445,774.00)	\$616,216.00	\$0.00	(\$616,216.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$55,648.88	\$55,648.88	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$197,160.88	(\$390,125.12)	\$782,385.17	\$0.00	(\$782,385.17)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$94,131.86)	\$115,293.66	\$495,088.34	\$0.00	(\$495,088.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$524,649.12	(\$129,350.88)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$430,517.26	(\$14,057.22)	\$495,088.34	\$152,522.71	(\$342,565.63)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 04**

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$19,727,690.00	\$6,324,930.80	(\$13,402,759.20)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,553,732.06	\$1,172,520.54	(\$3,381,211.52)
Local Sources	\$784,629.00	\$314,606.11	(\$470,022.89)	\$9,216,694.17	\$8,839,429.86	(\$377,264.31)
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$240,374.12	\$55,374.12
Total Revenues:	\$784,629.00	\$314,606.11	(\$470,022.89)	\$33,683,116.23	\$16,577,255.32	(\$17,105,860.91)
Expenditures						
Instructional Services	\$210,809.00	\$89,728.71	\$121,080.29	\$15,398,939.27	\$5,494,790.44	\$9,904,148.83
Instructional Support Services	\$148,203.00	\$86,734.60	\$61,468.40	\$5,506,675.78	\$1,935,277.30	\$3,571,398.48
Operation & Maintenance Services	\$9,525.00	\$2,296.37	\$7,228.63	\$2,766,824.00	\$1,379,388.24	\$1,387,435.76
Auxiliary Services	\$4,960.00	\$503.80	\$4,456.20	\$5,445,782.00	\$2,150,150.45	\$3,295,631.55
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,497,579.88	\$615,829.52	\$881,750.36
Total Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$1,394,939.44	(\$1,188,345.31)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$539,390.79	\$822,673.81
Other Expenditures	\$193,173.00	\$73,453.96	\$119,719.04	\$1,247,484.00	\$388,911.53	\$858,572.47
Total Expenditures:	\$566,670.00	\$252,717.44	\$313,952.56	\$33,431,943.66	\$13,898,677.71	\$19,533,265.95
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$13,858.76	\$13,858.76	\$353,150.15	\$816,713.58	\$463,563.43
Other Financing Uses:	\$0.00	\$49,413.58	(\$49,413.58)	\$130,470.00	\$130,404.55	\$65.45
Total Other Financing Sources (Uses):	\$0.00	(\$35,554.82)	(\$35,554.82)	\$222,680.15	\$686,309.03	\$463,628.88
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$26,333.85	(\$191,625.15)	\$473,852.72	\$3,364,886.64	\$2,891,033.92
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,736,321.46	\$1,471,049.46
Ending Fund Balance:	\$840,332.00	\$640,110.87	(\$200,221.13)	\$6,739,124.72	\$11,101,208.10	\$4,362,083.38

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
01/01/2023 - 01/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$1,332.00
BUILDING IMPROVEMENT	\$0.00	\$56,786.45	\$34,969.82
Default Object Value	\$0.00	\$18,450.23	\$141,834.41
DRUG TESTING SERV	\$40.00	\$0.00	\$0.00
ELECTRICITY	\$730.27	\$0.00	\$64,190.82
FOOD PROCESSING SUPP	\$0.00	\$3,988.00	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$747.02	\$0.00
FOOD SERVICES	\$0.00	\$2,583.33	\$0.00
FUEL-DIESEL	\$16,165.78	\$0.00	\$0.00
FUEL-GASOLINE	\$3,973.10	\$0.00	\$390.20
GARBAGE AND WASTE	\$126.05	\$1,993.20	\$4,152.31
IN-STATE	\$0.00	\$4,953.48	\$434.87
INSTRUCTIONAL EQUIPM	\$4,719.35	\$837.17	\$0.00
LAND & BLDG REPAIR/M	\$123.01	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$187.50
LIBRARY/MEDIA BOOKS	\$583.15	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$1,130.70
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$62,357.28
NATURAL GAS	\$0.00	\$0.00	\$744.62
NON-INST EQUIPMENT	\$0.00	\$1,750.00	\$0.00
NON-INSTRUCTIONAL SO	\$260.96	\$0.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$488.94	\$1,817.79
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$18,515.66
OTH NONINST SUPPLIES	\$451.50	\$0.00	\$230.70
OTHER DUES AND FEES	\$0.00	\$451.00	\$115.00
OTHER FOOD SUPPLIES	\$0.00	\$385.50	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$29.00
OTHER INST SUPPLIES	\$28,021.51	\$1,049.72	\$2,313.46
OTHER PURCHASED SERV	\$476.21	\$2,380.00	\$18,053.61
OUT-OF-STATE	\$0.00	\$0.00	\$18.60
PROPANE GAS	\$0.00	\$0.00	\$14,157.34
PROPERTY SERVICES	\$5,157.00	\$0.00	\$0.00
PURC SERV-MED/HEALTH	\$0.00	\$26,601.30	\$2,455.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
PURCHASED FOOD	\$0.00	\$50,829.06	\$0.00
REGISTRATION FEES	\$515.00	\$370.00	\$1,341.00
RENTAL-EQUIPMENT	\$0.00	\$0.00	\$500.45
STUDENT CLASSRM SUPP	\$15,670.59	\$3,033.26	\$0.00
TELEPHONE	\$0.00	\$0.00	\$1,205.99
TEXTBOOKS	\$31,112.88	\$0.00	\$0.00
VEHICLE PARTS	\$5,282.63	\$0.00	\$790.80
WATER AND SEWAGE	\$27.72	\$0.00	\$16,589.23
	\$113,436.71	\$177,677.66	\$389,858.16

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 05**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$9,519,094.18	(\$729,335.66)	\$467,820.28	\$152,522.71	\$0.00	\$637,886.05	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$580,916.75	\$361,479.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$39,820,980.68
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$10,096,619.79	(\$224,691.76)	\$467,820.28	\$152,522.71	\$0.00	\$637,886.05	\$49,877,347.53
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$672,108.31)	\$40,718.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$672,790.81	\$0.00	\$0.00	\$0.00	\$0.00	\$1,117.83	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$682.50	\$40,718.71	\$0.00	\$0.00	\$0.00	\$1,117.83	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,587,356.81
Contributed Capital							
Reserved Fund Balance	\$2,598,506.86	\$756,917.17	\$0.00	\$0.00	\$0.00	\$42,243.19	\$0.00
Unreserved Fund balance	\$7,497,430.43	(\$1,022,327.64)	\$467,820.28	\$152,522.71	\$0.00	\$594,525.03	\$0.00
Total Fund Equity:	\$10,095,937.29	(\$265,410.47)	\$467,820.28	\$152,522.71	\$0.00	\$636,768.22	\$40,587,356.81
Total Liabilities and Fund Equity:	\$10,096,619.79	(\$224,691.76)	\$467,820.28	\$152,522.71	\$0.00	\$637,886.05	\$49,877,347.53

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 05**

067 - Winston County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$7,817,454.45	\$0.00	\$176,890.00	\$0.00	\$0.00	\$7,994,344.45
Federal Sources	\$40.00	\$1,441,038.39	\$0.00	\$0.00	\$0.00	\$1,441,078.39
Local Sources	\$8,540,214.62	\$792,071.64	\$69,579.25	\$0.00	\$380,183.83	\$9,782,049.34
Other Sources	\$241,967.67	\$844.00	\$0.00	\$0.00	\$0.00	\$242,811.67
Total Revenues:	\$16,599,676.74	\$2,233,954.03	\$246,469.25	\$0.00	\$380,183.83	\$19,460,283.85
Expenditures						
Instructional Services	\$5,771,065.77	\$979,878.88	\$0.00	\$0.00	\$115,582.38	\$6,866,527.03
Instructional Support Services	\$1,944,885.91	\$390,227.83	\$0.00	\$0.00	\$113,389.01	\$2,448,502.75
Operation & Maintenance Services	\$1,511,126.38	\$102,466.58	\$0.00	\$0.00	\$2,577.49	\$1,616,170.45
Auxiliary Services	\$1,641,179.77	\$1,029,930.22	\$0.00	\$0.00	\$744.30	\$2,671,854.29
General Administrative Services	\$553,931.06	\$211,423.04	\$0.00	\$0.00	\$0.00	\$765,354.10
Capital Outlay	\$34,969.82	\$1,359,969.62	\$0.00	\$0.00	\$0.00	\$1,394,939.44
Debt Service	\$248,098.05	\$0.00	\$291,292.74	\$0.00	\$0.00	\$539,390.79
Other Expenditures	\$231,918.03	\$164,986.11	\$0.00	\$0.00	\$86,947.79	\$483,851.93
Total Expenditures:	\$11,937,174.79	\$4,238,882.28	\$291,292.74	\$0.00	\$319,240.97	\$16,786,590.78
Other Fund Sources (Uses)						
Other Fund Sources:	\$765,792.32	\$48,055.87	\$0.00	\$0.00	\$18,672.94	\$832,521.13
Other Fund Uses:	\$42,752.41	\$43,515.27	\$0.00	\$0.00	\$56,624.60	\$142,892.28
Total Other Fund Sources (Uses):	\$723,039.91	\$4,540.60	\$0.00	\$0.00	(\$37,951.66)	\$689,628.85
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$5,385,541.86	(\$2,000,387.65)	(\$44,823.49)	\$0.00	\$22,991.20	\$3,363,321.92
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$512,643.77	\$152,522.71	\$613,777.02	\$7,724,316.11
Ending Fund Balance:	\$10,095,937.29	(\$265,410.47)	\$467,820.28	\$152,522.71	\$636,768.22	\$11,087,638.03

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 05**

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$18,524,188.00	\$7,817,454.45	(\$10,706,733.55)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$40.00	\$40.00	\$4,553,732.06	\$1,441,038.39	(\$3,112,693.67)
Local Sources	\$6,893,550.00	\$8,540,214.62	\$1,646,664.62	\$1,372,346.00	\$792,071.64	(\$580,274.36)
Other Sources	\$150,000.00	\$241,967.67	\$91,967.67	\$35,000.00	\$844.00	(\$34,156.00)
Total Revenues:	\$25,567,738.00	\$16,599,676.74	(\$8,968,061.26)	\$5,961,078.06	\$2,233,954.03	(\$3,727,124.03)
Expenditures						
Instructional Services	\$12,961,915.16	\$5,771,065.77	\$7,190,849.39	\$2,226,215.11	\$979,878.88	\$1,246,336.23
Instructional Support Services	\$4,536,915.84	\$1,944,885.91	\$2,592,029.93	\$821,556.94	\$390,227.83	\$431,329.11
Operation & Maintenance Services	\$2,682,596.00	\$1,511,126.38	\$1,171,469.62	\$74,703.00	\$102,466.58	(\$27,763.58)
Auxiliary Services	\$2,935,595.00	\$1,641,179.77	\$1,294,415.23	\$2,505,227.00	\$1,029,930.22	\$1,475,296.78
General Administrative Services	\$1,027,632.00	\$553,931.06	\$473,700.94	\$469,947.88	\$211,423.04	\$258,524.84
Special Revenue Outlay	\$0.00	\$34,969.82	(\$34,969.82)	\$206,594.13	\$1,359,969.62	(\$1,153,375.49)
General Service	\$278,056.25	\$248,098.05	\$29,958.20	\$0.00	\$0.00	\$0.00
Other Expenditures	\$634,400.00	\$231,918.03	\$402,481.97	\$419,911.00	\$164,986.11	\$254,924.89
Total Expenditures:	\$25,057,110.25	\$11,937,174.79	\$13,119,935.46	\$6,724,155.06	\$4,238,882.28	\$2,485,272.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$222,680.15	\$765,792.32	\$543,112.17	\$130,470.00	\$48,055.87	(\$82,414.13)
Other Financing Uses:	\$130,470.00	\$42,752.41	\$87,717.59	\$0.00	\$43,515.27	(\$43,515.27)
Total Other Financing Sources (Uses):	\$92,210.15	\$723,039.91	\$630,829.76	\$130,470.00	\$4,540.60	(\$125,929.40)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$602,837.90	\$5,385,541.86	\$4,782,703.96	(\$632,607.00)	(\$2,000,387.65)	(\$1,367,780.65)
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,395.43	\$1,590,974.43	\$1,869,478.00	\$1,734,977.18	(\$134,500.82)
Ending Fund Balance:	\$3,722,258.90	\$10,095,937.29	\$6,373,678.39	\$1,236,871.00	(\$265,410.47)	(\$1,502,281.47)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 05

067 - Winston County Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$176,890.00	(\$410,396.00)	\$616,216.00	\$0.00	(\$616,216.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$69,579.25	\$69,579.25	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$246,469.25	(\$340,816.75)	\$782,385.17	\$0.00	(\$782,385.17)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$44,823.49)	\$164,602.03	\$495,088.34	\$0.00	(\$495,088.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$512,643.77	(\$141,356.23)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$467,820.28	\$23,245.80	\$495,088.34	\$152,522.71	(\$342,565.63)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 05**

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$19,727,690.00	\$7,994,344.45	(\$11,733,345.55)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,553,732.06	\$1,441,078.39	(\$3,112,653.67)
Local Sources	\$784,629.00	\$380,183.83	(\$404,445.17)	\$9,216,694.17	\$9,782,049.34	\$565,355.17
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$242,811.67	\$57,811.67
Total Revenues:	\$784,629.00	\$380,183.83	(\$404,445.17)	\$33,683,116.23	\$19,460,283.85	(\$14,222,832.38)
Expenditures						
Instructional Services	\$210,809.00	\$115,582.38	\$95,226.62	\$15,398,939.27	\$6,866,527.03	\$8,532,412.24
Instructional Support Services	\$148,203.00	\$113,389.01	\$34,813.99	\$5,506,675.78	\$2,448,502.75	\$3,058,173.03
Operation & Maintenance Services	\$9,525.00	\$2,577.49	\$6,947.51	\$2,766,824.00	\$1,616,170.45	\$1,150,653.55
Auxiliary Services	\$4,960.00	\$744.30	\$4,215.70	\$5,445,782.00	\$2,671,854.29	\$2,773,927.71
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,497,579.88	\$765,354.10	\$732,225.78
Total Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$1,394,939.44	(\$1,188,345.31)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$539,390.79	\$822,673.81
Other Expenditures	\$193,173.00	\$86,947.79	\$106,225.21	\$1,247,484.00	\$483,851.93	\$763,632.07
Total Expenditures:	\$566,670.00	\$319,240.97	\$247,429.03	\$33,431,943.66	\$16,786,590.78	\$16,645,352.88
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$18,672.94	\$18,672.94	\$353,150.15	\$832,521.13	\$479,370.98
Other Financing Uses:	\$0.00	\$56,624.60	(\$56,624.60)	\$130,470.00	\$142,892.28	(\$12,422.28)
Total Other Financing Sources (Uses):	\$0.00	(\$37,951.66)	(\$37,951.66)	\$222,680.15	\$689,628.85	\$466,948.70
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$22,991.20	(\$194,967.80)	\$473,852.72	\$3,363,321.92	\$2,889,469.20
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,724,316.11	\$1,459,044.11
Ending Fund Balance:	\$840,332.00	\$636,768.22	(\$203,563.78)	\$6,739,124.72	\$11,087,638.03	\$4,348,513.31

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
02/01/2023 - 02/28/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$40.00
CAP.EQUIP. - OTHER	\$0.00	\$74,120.00	\$0.00
Default Object Value	\$0.00	\$136.05	\$148,618.20
DRUG TESTING SERV	\$40.00	\$0.00	\$0.00
ELECTRICITY	\$759.34	\$0.00	\$68,784.84
FOOD PROCESSING SUPP	\$0.00	\$4,640.32	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$735.38	\$0.00
FOOD SERVICES	\$0.00	\$451.94	\$0.00
FUEL-DIESEL	\$25,573.50	\$0.00	\$0.00
FUEL-GASOLINE	\$3,457.62	\$0.00	\$234.30
GARBAGE AND WASTE	\$126.05	\$2,193.20	\$4,202.31
IN-STATE	\$953.11	\$6,642.37	\$6,526.19
INST. SOFTWARE	\$1,140.95	\$0.00	\$0.00
INSTRUCTIONAL EQUIPM	\$14,272.28	\$142.42	\$0.00
LAND & BLDG REPAIR/M	\$2,359.00	\$0.00	\$0.00
LIBRARY/MEDIA BOOKS	\$944.29	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$1,256.23
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$70,165.30
NATURAL GAS	\$0.00	\$0.00	\$712.58
NON-CAP AUDIO/VISUAL	\$0.00	\$0.00	\$14,060.00
NON-INSTRUCTIONAL SO	\$55.00	\$0.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$2,210.07	\$8,060.34
OIL AND LUBRICANTS	\$4,025.04	\$0.00	\$0.00
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$3,004.62
OTH NONINST SUPPLIES	\$158.10	\$0.00	\$489.68
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$3,148.17
OTHER INST SUPPLIES	\$217.10	\$722.68	\$7,266.75
OTHER PURCHASED SERV	\$185.49	\$1,662.50	\$3,918.61
OTHER TECHNICAL SERV	\$0.00	\$0.00	\$1,122.00
POSTAGE	\$0.00	\$0.00	\$500.00
PROPANE GAS	\$0.00	\$0.00	\$6,178.35
PURC SERV-MED/HEALTH	\$0.00	\$22,458.20	\$120.00
PURCHASED FOOD	\$0.00	\$83,368.34	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
REGISTRATION FEES	\$2,740.00	\$4,600.00	\$915.23
STAFF ED SERVICES	\$28,500.00	\$0.00	\$0.00
STATE INSURANCE	\$800.00	\$2,213.33	\$0.00
STUDENT CLASSRM SUPP	\$18,955.02	\$1,567.25	\$0.00
TELEPHONE	\$0.00	\$0.00	\$606.02
TESTING SUPPLIES	\$0.00	\$3,864.89	\$0.00
TEXTBOOKS	\$46,363.07	\$167,844.93	\$0.00
TIRES	\$6,299.20	\$0.00	\$608.48
VEHICLE PARTS	\$3,693.63	\$0.00	\$560.00
WATER AND SEWAGE	\$34.25	\$0.00	\$9,122.30
	\$161,652.04	\$379,573.87	\$360,220.50

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 06**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$9,255,387.50	(\$310,992.35)	\$517,130.81	\$152,522.71	\$0.00	\$680,632.08	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$580,916.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$39,895,100.68
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$9,832,913.11	(\$167,828.20)	\$517,130.81	\$152,522.71	\$0.00	\$680,632.08	\$49,951,467.53
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$674,467.31)	\$40,718.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$672,790.81	\$93,681.36	\$0.00	\$0.00	\$0.00	\$1,209.27	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	(\$1,676.50)	\$134,400.07	\$0.00	\$0.00	\$0.00	\$1,209.27	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,661,476.81
Contributed Capital							
Reserved Fund Balance	\$2,631,067.31	\$730,584.04	\$0.00	\$0.00	\$0.00	\$77,952.24	\$0.00
Unreserved Fund balance	\$7,203,522.30	(\$1,032,812.31)	\$517,130.81	\$152,522.71	\$0.00	\$601,470.57	\$0.00
Total Fund Equity:	\$9,834,589.61	(\$302,228.27)	\$517,130.81	\$152,522.71	\$0.00	\$679,422.81	\$40,661,476.81
Total Liabilities and Fund Equity:	\$9,832,913.11	(\$167,828.20)	\$517,130.81	\$152,522.71	\$0.00	\$680,632.08	\$49,951,467.53

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 06

<i>067 - Winston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$9,348,604.99	\$0.00	\$212,268.00	\$0.00	\$0.00	\$9,560,872.99
Federal Sources	\$100.00	\$1,895,988.95	\$0.00	\$0.00	\$0.00	\$1,896,088.95
Local Sources	\$8,829,979.50	\$932,193.16	\$83,511.78	\$0.00	\$498,331.23	\$10,344,015.67
Other Sources	\$268,303.85	\$844.00	\$0.00	\$0.00	\$0.00	\$269,147.85
Total Revenues:	\$18,446,988.34	\$2,829,026.11	\$295,779.78	\$0.00	\$498,331.23	\$22,070,125.46
Expenditures						
Instructional Services	\$6,916,424.63	\$1,205,277.63	\$0.00	\$0.00	\$139,777.29	\$8,261,479.55
Instructional Support Services	\$2,342,940.56	\$472,834.15	\$0.00	\$0.00	\$142,390.35	\$2,958,165.06
Operation & Maintenance Services	\$1,696,821.05	\$117,539.90	\$0.00	\$0.00	\$5,423.64	\$1,819,784.59
Auxiliary Services	\$1,846,485.56	\$1,235,964.90	\$0.00	\$0.00	\$1,484.30	\$3,083,934.76
General Administrative Services	\$676,956.27	\$253,307.48	\$0.00	\$0.00	\$0.00	\$930,263.75
Capital Outlay	\$34,969.82	\$1,378,603.65	\$0.00	\$0.00	\$0.00	\$1,413,573.47
Debt Service	\$248,098.05	\$0.00	\$291,292.74	\$0.00	\$0.00	\$539,390.79
Other Expenditures	\$292,724.73	\$207,870.73	\$0.00	\$0.00	\$101,804.51	\$602,399.97
Total Expenditures:	\$14,055,420.67	\$4,871,398.44	\$291,292.74	\$0.00	\$390,880.09	\$19,608,991.94
Other Fund Sources (Uses)						
Other Fund Sources:	\$774,347.41	\$52,424.12	\$0.00	\$0.00	\$18,705.44	\$845,476.97
Other Fund Uses:	\$41,720.90	\$47,257.24	\$0.00	\$0.00	\$60,510.79	\$149,488.93
Total Other Fund Sources (Uses):	\$732,626.51	\$5,166.88	\$0.00	\$0.00	(\$41,805.35)	\$695,988.04
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$5,124,194.18	(\$2,037,205.45)	\$4,487.04	\$0.00	\$65,645.79	\$3,157,121.56
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$512,643.77	\$152,522.71	\$613,777.02	\$7,724,316.11
Ending Fund Balance:	\$9,834,589.61	(\$302,228.27)	\$517,130.81	\$152,522.71	\$679,422.81	\$10,881,437.67

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 06

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$18,524,188.00	\$9,348,604.99	(\$9,175,583.01)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$100.00	\$100.00	\$4,553,732.06	\$1,895,988.95	(\$2,657,743.11)
Local Sources	\$6,893,550.00	\$8,829,979.50	\$1,936,429.50	\$1,372,346.00	\$932,193.16	(\$440,152.84)
Other Sources	\$150,000.00	\$268,303.85	\$118,303.85	\$35,000.00	\$844.00	(\$34,156.00)
Total Revenues:	\$25,567,738.00	\$18,446,988.34	(\$7,120,749.66)	\$5,961,078.06	\$2,829,026.11	(\$3,132,051.95)
Expenditures						
Instructional Services	\$12,961,915.16	\$6,916,424.63	\$6,045,490.53	\$2,226,215.11	\$1,205,277.63	\$1,020,937.48
Instructional Support Services	\$4,536,915.84	\$2,342,940.56	\$2,193,975.28	\$821,556.94	\$472,834.15	\$348,722.79
Operation & Maintenance Services	\$2,682,596.00	\$1,696,821.05	\$985,774.95	\$74,703.00	\$117,539.90	(\$42,836.90)
Auxiliary Services	\$2,935,595.00	\$1,846,485.56	\$1,089,109.44	\$2,505,227.00	\$1,235,964.90	\$1,269,262.10
General Administrative Services	\$1,027,632.00	\$676,956.27	\$350,675.73	\$469,947.88	\$253,307.48	\$216,640.40
Special Revenue Outlay	\$0.00	\$34,969.82	(\$34,969.82)	\$206,594.13	\$1,378,603.65	(\$1,172,009.52)
General Service	\$278,056.25	\$248,098.05	\$29,958.20	\$0.00	\$0.00	\$0.00
Other Expenditures	\$634,400.00	\$292,724.73	\$341,675.27	\$419,911.00	\$207,870.73	\$212,040.27
Total Expenditures:	\$25,057,110.25	\$14,055,420.67	\$11,001,689.58	\$6,724,155.06	\$4,871,398.44	\$1,852,756.62
Other Financing Sources (Uses)						
Other Financing Sources:	\$222,680.15	\$774,347.41	\$551,667.26	\$130,470.00	\$52,424.12	(\$78,045.88)
Other Financing Uses:	\$130,470.00	\$41,720.90	\$88,749.10	\$0.00	\$47,257.24	(\$47,257.24)
Total Other Financing Sources (Uses):	\$92,210.15	\$732,626.51	\$640,416.36	\$130,470.00	\$5,166.88	(\$125,303.12)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$602,837.90	\$5,124,194.18	\$4,521,356.28	(\$632,607.00)	(\$2,037,205.45)	(\$1,404,598.45)
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,395.43	\$1,590,974.43	\$1,869,478.00	\$1,734,977.18	(\$134,500.82)
Ending Fund Balance:	\$3,722,258.90	\$9,834,589.61	\$6,112,330.71	\$1,236,871.00	(\$302,228.27)	(\$1,539,099.27)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 06

067 - Winston County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$212,268.00	(\$375,018.00)	\$616,216.00	\$0.00	(\$616,216.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$83,511.78	\$83,511.78	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$295,779.78	(\$291,506.22)	\$782,385.17	\$0.00	(\$782,385.17)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	\$4,487.04	\$213,912.56	\$495,088.34	\$0.00	(\$495,088.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$512,643.77	(\$141,356.23)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$517,130.81	\$72,556.33	\$495,088.34	\$152,522.71	(\$342,565.63)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 06**

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$19,727,690.00	\$9,560,872.99	(\$10,166,817.01)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,553,732.06	\$1,896,088.95	(\$2,657,643.11)
Local Sources	\$784,629.00	\$498,331.23	(\$286,297.77)	\$9,216,694.17	\$10,344,015.67	\$1,127,321.50
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$269,147.85	\$84,147.85
Total Revenues:	\$784,629.00	\$498,331.23	(\$286,297.77)	\$33,683,116.23	\$22,070,125.46	(\$11,612,990.77)
Expenditures						
Instructional Services	\$210,809.00	\$139,777.29	\$71,031.71	\$15,398,939.27	\$8,261,479.55	\$7,137,459.72
Instructional Support Services	\$148,203.00	\$142,390.35	\$5,812.65	\$5,506,675.78	\$2,958,165.06	\$2,548,510.72
Operation & Maintenance Services	\$9,525.00	\$5,423.64	\$4,101.36	\$2,766,824.00	\$1,819,784.59	\$947,039.41
Auxiliary Services	\$4,960.00	\$1,484.30	\$3,475.70	\$5,445,782.00	\$3,083,934.76	\$2,361,847.24
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,497,579.88	\$930,263.75	\$567,316.13
Total Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$1,413,573.47	(\$1,206,979.34)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$539,390.79	\$822,673.81
Other Expenditures	\$193,173.00	\$101,804.51	\$91,368.49	\$1,247,484.00	\$602,399.97	\$645,084.03
Total Expenditures:	\$566,670.00	\$390,880.09	\$175,789.91	\$33,431,943.66	\$19,608,991.94	\$13,822,951.72
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$18,705.44	\$18,705.44	\$353,150.15	\$845,476.97	\$492,326.82
Other Financing Uses:	\$0.00	\$60,510.79	(\$60,510.79)	\$130,470.00	\$149,488.93	(\$19,018.93)
Total Other Financing Sources (Uses):	\$0.00	(\$41,805.35)	(\$41,805.35)	\$222,680.15	\$695,988.04	\$473,307.89
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$65,645.79	(\$152,313.21)	\$473,852.72	\$3,157,121.56	\$2,683,268.84
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,724,316.11	\$1,459,044.11
Ending Fund Balance:	\$840,332.00	\$679,422.81	(\$160,909.19)	\$6,739,124.72	\$10,881,437.67	\$4,142,312.95

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
03/01/2023 - 03/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$0.00	\$1,515.92	\$0.00
AUDITING	\$0.00	\$0.00	\$17,936.00
BUILDING IMPROVEMENT	\$0.00	\$19,748.27	\$0.00
Default Object Value	\$0.00	\$12.55	\$14,683.00
DRUG TESTING SERV	\$1,060.00	\$0.00	\$0.00
ELECTRICITY	\$593.65	\$0.00	\$58,686.66
FOOD PROCESSING SUPP	\$0.00	\$4,013.21	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$864.98	\$0.00
FOOD SERVICES	\$0.00	\$11,396.35	\$0.00
FUEL-DIESEL	\$7,406.81	\$0.00	\$0.00
FUEL-GASOLINE	\$1,528.82	\$0.00	\$531.84
GARBAGE AND WASTE	\$126.05	\$1,793.20	\$4,266.81
IN-STATE	\$492.89	\$11,458.37	\$3,070.77
INST. SOFTWARE	\$1,146.62	\$0.00	\$0.00
INSTRUCTIONAL EQUIPM	\$2,492.96	\$1,222.14	\$0.00
INSURANCE SERVICES	\$0.00	\$0.00	\$1,152.47
LEGAL FEES	\$0.00	\$0.00	\$1,400.00
LIBRARY/MEDIA BOOKS	\$619.83	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$1,400.06
MAGAZINES/PERIODICAL	\$240.40	\$0.00	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$34,178.80
NATURAL GAS	\$0.00	\$0.00	\$368.21
NON-INSTRUCTIONAL SO	\$52.98	\$0.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$1,052.39
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$6,496.47
OTHER DUES AND FEES	\$0.00	\$310.91	\$1,916.00
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$1,415.15
OTHER INST SUPPLIES	\$991.41	\$5,495.00	\$2,419.91
OTHER NON-INSTRUCTIO	\$0.00	\$33.50	\$0.00
OTHER PURCHASED SERV	\$1,167.79	\$1,802.50	\$7,544.23
OUT-OF-STATE	\$0.00	\$0.00	\$16.20
PROPANE GAS	\$0.00	\$0.00	\$8,267.86
PURC SERV-MED/HEALTH	\$0.00	\$21,044.13	\$120.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
PURCHASED FOOD	\$0.00	\$76,430.12	\$0.00
REGISTRATION FEES	\$0.00	\$541.00	\$3,394.69
STATE INSURANCE	\$800.00	\$0.00	\$0.00
STUDENT CLASSRM SUPP	\$15,712.84	\$7,797.07	\$0.00
TELEPHONE	\$0.00	\$0.00	\$611.60
TESTING SUPPLIES	\$465.00	\$354.60	\$0.00
VEHICLE PARTS	\$4,687.65	\$0.00	\$0.00
WATER AND SEWAGE	\$27.72	\$0.00	\$9,738.11
	\$39,613.42	\$165,833.82	\$180,667.23

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 07**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$9,082,665.92	(\$406,082.00)	\$566,463.99	\$152,522.71	\$0.00	\$676,527.61	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$27,083.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$39,895,100.68
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$9,052,191.53	(\$262,917.85)	\$566,463.99	\$152,522.71	\$0.00	\$676,527.61	\$49,951,467.53
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$376,457.28)	\$72,801.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$672,790.81	\$0.00	\$0.00	\$0.00	\$0.00	\$575.82	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$296,333.53	\$72,801.59	\$0.00	\$0.00	\$0.00	\$575.82	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,661,476.81
Contributed Capital							
Reserved Fund Balance	\$2,416,453.76	\$782,693.36	\$0.00	\$0.00	\$0.00	\$174,535.44	\$0.00
Unreserved Fund balance	\$6,339,404.24	(\$1,118,412.80)	\$566,463.99	\$152,522.71	\$0.00	\$501,416.35	\$0.00
Total Fund Equity:	\$8,755,858.00	(\$335,719.44)	\$566,463.99	\$152,522.71	\$0.00	\$675,951.79	\$40,661,476.81
Total Liabilities and Fund Equity:	\$9,052,191.53	(\$262,917.85)	\$566,463.99	\$152,522.71	\$0.00	\$676,527.61	\$49,951,467.53

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 07

<i>067 - Winston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$11,073,755.28	\$0.00	\$247,646.00	\$0.00	\$0.00	\$11,321,401.28
Federal Sources	\$120.00	\$2,245,166.68	\$0.00	\$0.00	\$0.00	\$2,245,286.68
Local Sources	\$8,352,389.54	\$1,063,199.95	\$97,466.96	\$0.00	\$598,511.17	\$10,111,567.62
Other Sources	\$272,298.14	\$844.00	\$0.00	\$0.00	\$0.00	\$273,142.14
Total Revenues:	\$19,698,562.96	\$3,309,210.63	\$345,112.96	\$0.00	\$598,511.17	\$23,951,397.72
Expenditures						
Instructional Services	\$8,056,358.02	\$1,368,802.99	\$0.00	\$0.00	\$160,664.18	\$9,585,825.19
Instructional Support Services	\$2,735,615.39	\$560,779.65	\$0.00	\$0.00	\$166,556.19	\$3,462,951.23
Operation & Maintenance Services	\$1,880,109.18	\$121,497.56	\$0.00	\$0.00	\$6,027.64	\$2,007,634.38
Auxiliary Services	\$2,316,049.05	\$1,402,536.74	\$0.00	\$0.00	\$5,419.45	\$3,724,005.24
General Administrative Services	\$775,498.20	\$295,657.34	\$0.00	\$0.00	\$0.00	\$1,071,155.54
Capital Outlay	\$40,689.16	\$1,378,603.65	\$0.00	\$0.00	\$0.00	\$1,419,292.81
Debt Service	\$248,098.05	\$0.00	\$291,292.74	\$0.00	\$0.00	\$539,390.79
Other Expenditures	\$344,144.63	\$250,129.03	\$0.00	\$0.00	\$145,697.52	\$739,971.18
Total Expenditures:	\$16,396,561.68	\$5,378,006.96	\$291,292.74	\$0.00	\$484,364.98	\$22,550,226.36
Other Fund Sources (Uses)						
Other Fund Sources:	\$788,518.26	\$65,164.80	\$0.00	\$0.00	\$18,727.87	\$872,410.93
Other Fund Uses:	\$45,056.97	\$54,623.73	\$0.00	\$0.00	\$70,699.29	\$170,379.99
Total Other Fund Sources (Uses):	\$743,461.29	\$10,541.07	\$0.00	\$0.00	(\$51,971.42)	\$702,030.94
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$4,045,462.57	(\$2,058,255.26)	\$53,820.22	\$0.00	\$62,174.77	\$2,103,202.30
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$512,643.77	\$152,522.71	\$613,777.02	\$7,724,316.11
Ending Fund Balance:	\$8,755,858.00	(\$323,278.08)	\$566,463.99	\$152,522.71	\$675,951.79	\$9,827,518.41

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 07

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$18,524,188.00	\$11,073,755.28	(\$7,450,432.72)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$120.00	\$120.00	\$4,553,732.06	\$2,245,166.68	(\$2,308,565.38)
Local Sources	\$6,893,550.00	\$8,352,389.54	\$1,458,839.54	\$1,372,346.00	\$1,063,199.95	(\$309,146.05)
Other Sources	\$150,000.00	\$272,298.14	\$122,298.14	\$35,000.00	\$844.00	(\$34,156.00)
Total Revenues:	\$25,567,738.00	\$19,698,562.96	(\$5,869,175.04)	\$5,961,078.06	\$3,309,210.63	(\$2,651,867.43)
Expenditures						
Instructional Services	\$12,961,915.16	\$8,056,358.02	\$4,905,557.14	\$2,226,215.11	\$1,368,802.99	\$857,412.12
Instructional Support Services	\$4,536,915.84	\$2,735,615.39	\$1,801,300.45	\$821,556.94	\$560,779.65	\$260,777.29
Operation & Maintenance Services	\$2,682,596.00	\$1,880,109.18	\$802,486.82	\$74,703.00	\$121,497.56	(\$46,794.56)
Auxiliary Services	\$2,935,595.00	\$2,316,049.05	\$619,545.95	\$2,505,227.00	\$1,402,536.74	\$1,102,690.26
General Administrative Services	\$1,027,632.00	\$775,498.20	\$252,133.80	\$469,947.88	\$295,657.34	\$174,290.54
Special Revenue Outlay	\$0.00	\$40,689.16	(\$40,689.16)	\$206,594.13	\$1,378,603.65	(\$1,172,009.52)
General Service	\$278,056.25	\$248,098.05	\$29,958.20	\$0.00	\$0.00	\$0.00
Other Expenditures	\$634,400.00	\$344,144.63	\$290,255.37	\$419,911.00	\$250,129.03	\$169,781.97
Total Expenditures:	\$25,057,110.25	\$16,396,561.68	\$8,660,548.57	\$6,724,155.06	\$5,378,006.96	\$1,346,148.10
Other Financing Sources (Uses)						
Other Financing Sources:	\$222,680.15	\$788,518.26	\$565,838.11	\$130,470.00	\$65,164.80	(\$65,305.20)
Other Financing Uses:	\$130,470.00	\$45,056.97	\$85,413.03	\$0.00	\$54,623.73	(\$54,623.73)
Total Other Financing Sources (Uses):	\$92,210.15	\$743,461.29	\$651,251.14	\$130,470.00	\$10,541.07	(\$119,928.93)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$602,837.90	\$4,045,462.57	\$3,442,624.67	(\$632,607.00)	(\$2,058,255.26)	(\$1,425,648.26)
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,395.43	\$1,590,974.43	\$1,869,478.00	\$1,734,977.18	(\$134,500.82)
Ending Fund Balance:	\$3,722,258.90	\$8,755,858.00	\$5,033,599.10	\$1,236,871.00	(\$323,278.08)	(\$1,560,149.08)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 07

067 - Winston County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$247,646.00	(\$339,640.00)	\$616,216.00	\$0.00	(\$616,216.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$97,466.96	\$97,466.96	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$345,112.96	(\$242,173.04)	\$782,385.17	\$0.00	(\$782,385.17)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	\$53,820.22	\$263,245.74	\$495,088.34	\$0.00	(\$495,088.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$512,643.77	(\$141,356.23)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$566,463.99	\$121,889.51	\$495,088.34	\$152,522.71	(\$342,565.63)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 07

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$19,727,690.00	\$11,321,401.28	(\$8,406,288.72)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,553,732.06	\$2,245,286.68	(\$2,308,445.38)
Local Sources	\$784,629.00	\$598,511.17	(\$186,117.83)	\$9,216,694.17	\$10,111,567.62	\$894,873.45
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$273,142.14	\$88,142.14
Total Revenues:	\$784,629.00	\$598,511.17	(\$186,117.83)	\$33,683,116.23	\$23,951,397.72	(\$9,731,718.51)
Expenditures						
Instructional Services	\$210,809.00	\$160,664.18	\$50,144.82	\$15,398,939.27	\$9,585,825.19	\$5,813,114.08
Instructional Support Services	\$148,203.00	\$166,556.19	(\$18,353.19)	\$5,506,675.78	\$3,462,951.23	\$2,043,724.55
Operation & Maintenance Services	\$9,525.00	\$6,027.64	\$3,497.36	\$2,766,824.00	\$2,007,634.38	\$759,189.62
Auxiliary Services	\$4,960.00	\$5,419.45	(\$459.45)	\$5,445,782.00	\$3,724,005.24	\$1,721,776.76
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,497,579.88	\$1,071,155.54	\$426,424.34
Total Outlay	\$0.00	\$0.00	\$0.00	\$206,594.13	\$1,419,292.81	(\$1,212,698.68)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$539,390.79	\$822,673.81
Other Expenditures	\$193,173.00	\$145,697.52	\$47,475.48	\$1,247,484.00	\$739,971.18	\$507,512.82
Total Expenditures:	\$566,670.00	\$484,364.98	\$82,305.02	\$33,431,943.66	\$22,550,226.36	\$10,881,717.30
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$18,727.87	\$18,727.87	\$353,150.15	\$872,410.93	\$519,260.78
Other Financing Uses:	\$0.00	\$70,699.29	(\$70,699.29)	\$130,470.00	\$170,379.99	(\$39,909.99)
Total Other Financing Sources (Uses):	\$0.00	(\$51,971.42)	(\$51,971.42)	\$222,680.15	\$702,030.94	\$479,350.79
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$62,174.77	(\$155,784.23)	\$473,852.72	\$2,103,202.30	\$1,629,349.58
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,724,316.11	\$1,459,044.11
Ending Fund Balance:	\$840,332.00	\$675,951.79	(\$164,380.21)	\$6,739,124.72	\$9,827,518.41	\$3,088,393.69

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
04/01/2023 - 04/30/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$0.00	\$0.00	\$5,719.34
ASSOCIATION DUES	\$0.00	\$0.00	\$162.00
Default Object Value	\$0.00	\$93,762.26	\$14,683.00
ELECTRICITY	\$62.21	\$0.00	\$39,247.41
FOOD PROCESSING SUPP	\$0.00	\$6,275.06	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$126.69	\$0.00
FOOD SERVICES	\$0.00	\$441.48	\$0.00
FUEL-DIESEL	\$22,896.17	\$0.00	\$0.00
FUEL-GASOLINE	\$4,067.42	\$0.00	\$279.47
GARBAGE AND WASTE	\$126.05	\$1,993.20	\$4,152.31
IN-STATE	\$0.00	\$8,247.04	\$2,330.26
INSTRUCTIONAL EQUIPM	\$2,676.00	\$6,030.70	\$0.00
LAND & BLDG REPAIR/M	\$2,875.52	\$0.00	\$0.00
LIBRARY/MEDIA BOOKS	\$818.05	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$1,381.40
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$31,299.46
NATURAL GAS	\$0.00	\$0.00	\$137.85
OFFICE SUPPLIES	\$0.00	\$350.60	\$1,702.37
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$3,336.07
OTH NONINST SUPPLIES	\$0.00	\$0.00	\$111.84
OTHER DUES AND FEES	\$0.00	\$70.00	\$0.00
OTHER INST SUPPLIES	\$0.00	\$2,936.98	\$5,726.59
OTHER PURCHASED SERV	\$201.30	\$980.00	\$5,199.26
OTHER TECHNICAL SERV	\$0.00	\$0.00	\$3,472.00
OUT-OF-STATE	\$0.00	\$0.00	\$9.00
PROPANE GAS	\$0.00	\$0.00	\$759.46
PURC SERV-MED/HEALTH	\$0.00	\$7,708.60	\$0.00
PURCHASED FOOD	\$0.00	\$64,191.79	\$0.00
REGISTRATION FEES	\$0.00	\$2,960.00	\$487.33
RENTAL-EQUIPMENT	\$0.00	\$0.00	\$240.45
STATE INSURANCE	\$800.00	\$800.00	\$0.00
STUDENT CLASSRM SUPP	\$15,208.62	\$0.00	\$0.00
TESTING SUPPLIES	\$0.00	\$515.21	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
TEXTBOOKS	\$1,000.00	\$0.00	\$0.00
VEHICLE PARTS	\$1,576.99	\$0.00	\$1,307.39
WATER AND SEWAGE	\$0.00	\$0.00	\$3,543.07
	\$52,308.33	\$197,389.61	\$125,287.33

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 08**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$8,577,761.43	\$1,431,763.20	\$615,878.47	\$152,522.71	\$0.00	\$614,770.49	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$27,083.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$39,990,858.58
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$8,547,287.04	\$1,574,927.35	\$615,878.47	\$152,522.71	\$0.00	\$614,770.49	\$50,047,225.43
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$672,108.31)	\$41,124.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$672,790.81	\$0.00	\$0.00	\$0.00	\$0.00	\$1,723.66	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$682.50	\$41,124.05	\$0.00	\$0.00	\$0.00	\$1,723.66	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,757,234.71
Contributed Capital							
Reserved Fund Balance	\$2,549,973.96	\$796,729.52	\$0.00	\$0.00	\$0.00	\$67,148.34	\$0.00
Unreserved Fund balance	\$5,996,630.58	\$737,073.78	\$615,878.47	\$152,522.71	\$0.00	\$545,898.49	\$0.00
Total Fund Equity:	\$8,546,604.54	\$1,533,803.30	\$615,878.47	\$152,522.71	\$0.00	\$613,046.83	\$40,757,234.71
Total Liabilities and Fund Equity:	\$8,547,287.04	\$1,574,927.35	\$615,878.47	\$152,522.71	\$0.00	\$614,770.49	\$50,047,225.43

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 08

067 - Winston County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$12,694,327.57	\$0.00	\$283,024.00	\$415,197.16	\$0.00	\$13,392,548.73
Federal Sources	\$54,514.00	\$4,644,985.13	\$0.00	\$0.00	\$0.00	\$4,699,499.13
Local Sources	\$8,614,987.45	\$1,162,231.78	\$111,503.44	\$0.00	\$679,294.62	\$10,568,017.29
Other Sources	\$275,859.62	\$844.00	\$0.00	\$0.00	\$0.00	\$276,703.62
Total Revenues:	\$21,639,688.64	\$5,808,060.91	\$394,527.44	\$415,197.16	\$679,294.62	\$28,936,768.77
Expenditures						
Instructional Services	\$9,082,431.16	\$1,632,983.05	\$0.00	\$0.00	\$203,925.38	\$10,919,339.59
Instructional Support Services	\$3,117,804.40	\$656,443.86	\$0.00	\$0.00	\$207,826.51	\$3,982,074.77
Operation & Maintenance Services	\$2,062,358.93	\$129,964.35	\$0.00	\$0.00	\$8,035.64	\$2,200,358.92
Auxiliary Services	\$2,562,477.51	\$1,589,466.94	\$0.00	\$0.00	\$7,112.20	\$4,159,056.65
General Administrative Services	\$871,884.19	\$337,865.01	\$0.00	\$0.00	\$0.00	\$1,209,749.20
Capital Outlay	\$186,643.98	\$1,381,233.81	\$0.00	\$415,197.16	\$0.00	\$1,983,074.95
Debt Service	\$278,007.22	\$0.00	\$291,292.74	\$0.00	\$0.00	\$569,299.96
Other Expenditures	\$394,716.59	\$291,157.39	\$0.00	\$0.00	\$179,736.68	\$865,610.66
Total Expenditures:	\$18,556,323.98	\$6,019,114.41	\$291,292.74	\$415,197.16	\$606,636.41	\$25,888,564.70
Other Fund Sources (Uses)						
Other Fund Sources:	\$799,638.42	\$106,135.81	\$0.00	\$0.00	\$21,967.58	\$927,741.81
Other Fund Uses:	\$46,793.97	\$96,256.19	\$0.00	\$0.00	\$95,355.98	\$238,406.14
Total Other Fund Sources (Uses):	\$752,844.45	\$9,879.62	\$0.00	\$0.00	(\$73,388.40)	\$689,335.67
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$3,836,209.11	(\$201,173.88)	\$103,234.70	\$0.00	(\$730.19)	\$3,737,539.74
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$512,643.77	\$152,522.71	\$613,777.02	\$7,724,316.11
Ending Fund Balance:	\$8,546,604.54	\$1,533,803.30	\$615,878.47	\$152,522.71	\$613,046.83	\$11,461,855.85

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 08**

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$19,563,484.03	\$12,694,327.57	(\$6,869,156.46)	\$0.00	\$0.00	\$0.00
Federal Sources	\$100.00	\$54,514.00	\$54,414.00	\$10,020,804.92	\$4,644,985.13	(\$5,375,819.79)
Local Sources	\$7,384,550.00	\$8,614,987.45	\$1,230,437.45	\$1,372,346.00	\$1,162,231.78	(\$210,114.22)
Other Sources	\$150,000.00	\$275,859.62	\$125,859.62	\$35,000.00	\$844.00	(\$34,156.00)
Total Revenues:	\$27,098,134.03	\$21,639,688.64	(\$5,458,445.39)	\$11,428,150.92	\$5,808,060.91	(\$5,620,090.01)
Expenditures						
Instructional Services	\$13,835,937.80	\$9,082,431.16	\$4,753,506.64	\$3,541,579.09	\$1,632,983.05	\$1,908,596.04
Instructional Support Services	\$4,616,407.24	\$3,117,804.40	\$1,498,602.84	\$1,190,309.67	\$656,443.86	\$533,865.81
Operation & Maintenance Services	\$5,149,896.86	\$2,062,358.93	\$3,087,537.93	\$144,335.00	\$129,964.35	\$14,370.65
Auxiliary Services	\$3,576,883.00	\$2,562,477.51	\$1,014,405.49	\$2,910,171.00	\$1,589,466.94	\$1,320,704.06
General Administrative Services	\$1,386,534.62	\$871,884.19	\$514,650.43	\$807,707.04	\$337,865.01	\$469,842.03
Special Revenue Outlay	\$327,000.00	\$186,643.98	\$140,356.02	\$3,453,847.49	\$1,381,233.81	\$2,072,613.68
General Service	\$278,056.25	\$278,007.22	\$49.03	\$0.00	\$0.00	\$0.00
Other Expenditures	\$608,120.83	\$394,716.59	\$213,404.24	\$556,222.63	\$291,157.39	\$265,065.24
Total Expenditures:	\$29,778,836.60	\$18,556,323.98	\$11,222,512.62	\$12,604,171.92	\$6,019,114.41	\$6,585,057.51
Other Financing Sources (Uses)						
Other Financing Sources:	\$863,314.71	\$799,638.42	(\$63,676.29)	\$543,414.00	\$106,135.81	(\$437,278.19)
Other Financing Uses:	\$130,470.00	\$46,793.97	\$83,676.03	\$0.00	\$96,256.19	(\$96,256.19)
Total Other Financing Sources (Uses):	\$732,844.71	\$752,844.45	\$19,999.74	\$543,414.00	\$9,879.62	(\$533,534.38)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,947,857.86)	\$3,836,209.11	\$5,784,066.97	(\$632,607.00)	(\$201,173.88)	\$431,433.12
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,395.43	\$1,590,974.43	\$1,869,478.00	\$1,734,977.18	(\$134,500.82)
Ending Fund Balance:	\$1,171,563.14	\$8,546,604.54	\$7,375,041.40	\$1,236,871.00	\$1,533,803.30	\$296,932.30

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 08

067 - Winston County Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$283,024.00	(\$304,262.00)	\$573,495.00	\$415,197.16	(\$158,297.84)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$111,503.44	\$111,503.44	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$394,527.44	(\$192,758.56)	\$739,664.17	\$415,197.16	(\$324,467.01)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$415,197.16	(\$415,197.16)
Debt Service	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$291,292.74	\$505,418.78	\$287,296.83	\$415,197.16	(\$127,900.33)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	\$103,234.70	\$312,660.22	\$452,367.34	\$0.00	(\$452,367.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$512,643.77	(\$141,356.23)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$615,878.47	\$171,303.99	\$452,367.34	\$152,522.71	(\$299,844.63)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 08**

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$20,724,265.03	\$13,392,548.73	(\$7,331,716.30)
Federal Sources	\$0.00	\$0.00	\$0.00	\$10,020,904.92	\$4,699,499.13	(\$5,321,405.79)
Local Sources	\$784,629.00	\$679,294.62	(\$105,334.38)	\$9,707,694.17	\$10,568,017.29	\$860,323.12
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$276,703.62	\$91,703.62
Total Revenues:	\$784,629.00	\$679,294.62	(\$105,334.38)	\$40,637,864.12	\$28,936,768.77	(\$11,701,095.35)
Expenditures						
Instructional Services	\$210,809.00	\$203,925.38	\$6,883.62	\$17,588,325.89	\$10,919,339.59	\$6,668,986.30
Instructional Support Services	\$148,203.00	\$207,826.51	(\$59,623.51)	\$5,954,919.91	\$3,982,074.77	\$1,972,845.14
Operation & Maintenance Services	\$9,525.00	\$8,035.64	\$1,489.36	\$5,303,756.86	\$2,200,358.92	\$3,103,397.94
Auxiliary Services	\$4,960.00	\$7,112.20	(\$2,152.20)	\$6,492,014.00	\$4,159,056.65	\$2,332,957.35
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,194,241.66	\$1,209,749.20	\$984,492.46
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,780,847.49	\$1,983,074.95	\$1,797,772.54
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$569,299.96	\$792,764.64
Other Expenditures	\$193,173.00	\$179,736.68	\$13,436.32	\$1,357,516.46	\$865,610.66	\$491,905.80
Total Expenditures:	\$566,670.00	\$606,636.41	(\$39,966.41)	\$44,033,686.87	\$25,888,564.70	\$18,145,122.17
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$21,967.58	\$21,967.58	\$1,406,728.71	\$927,741.81	(\$478,986.90)
Other Financing Uses:	\$0.00	\$95,355.98	(\$95,355.98)	\$130,470.00	\$238,406.14	(\$107,936.14)
Total Other Financing Sources (Uses):	\$0.00	(\$73,388.40)	(\$73,388.40)	\$1,276,258.71	\$689,335.67	(\$586,923.04)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	(\$730.19)	(\$218,689.19)	(\$2,119,564.04)	\$3,737,539.74	\$5,857,103.78
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,724,316.11	\$1,459,044.11
Ending Fund Balance:	\$840,332.00	\$613,046.83	(\$227,285.17)	\$4,145,707.96	\$11,461,855.85	\$7,316,147.89

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
05/01/2023 - 05/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
AUDITING	\$0.00	\$0.00	\$4,484.00
BUILDING IMPROVEMENT	\$0.00	\$0.00	\$145,954.82
Default Object Value	\$0.00	\$0.00	\$14,683.00
ELECTRICITY	\$1,105.07	\$0.00	\$66,015.72
EQUIP REPAIR & MAINT	\$0.00	\$49.16	\$0.00
FOOD PROCESSING SUPP	\$0.00	\$3,416.50	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$1,012.41	\$0.00
FOOD SERVICES	\$0.00	\$592.19	\$0.00
FUEL-DIESEL	\$34,818.38	\$0.00	\$0.00
FUEL-GASOLINE	\$5,929.39	\$0.00	\$848.08
GARBAGE AND WASTE	\$126.05	\$1,993.20	\$4,152.31
IN-STATE	\$926.75	\$6,083.03	\$4,572.25
INST. SOFTWARE	\$0.00	\$5,328.93	\$0.00
INSTRUCTIONAL EQUIPM	\$4,263.60	\$2,149.90	\$0.00
INTEREST	\$0.00	\$0.00	\$29,909.17
LEGAL FEES	\$0.00	\$0.00	\$297.50
LIBRARY/MEDIA BOOKS	\$5,046.42	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$1,633.77
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$38,633.65
NATURAL GAS	\$0.00	\$0.00	\$145.60
OFFICE SUPPLIES	\$0.00	\$2,270.87	\$3,117.64
OIL AND LUBRICANTS	\$472.80	\$0.00	\$0.00
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$4,220.45
OTH NONINST SUPPLIES	\$0.00	\$0.00	\$82.40
OTHER DUES AND FEES	\$0.00	\$171.00	\$131.00
OTHER GEN SUPPLIES	\$0.00	\$24.89	\$29.40
OTHER INST SUPPLIES	\$8,734.36	\$31,157.24	\$5,508.36
OTHER PURCHASED SERV	\$463.76	\$2,520.00	\$15,138.04
PROPANE GAS	\$0.00	\$0.00	\$88.52
PURC SERV-MED/HEALTH	\$0.00	\$31,620.40	\$8,650.00
PURCHASED FOOD	\$0.00	\$55,725.00	\$0.00
REGISTRATION FEES	\$7.50	\$375.00	\$421.95
RENTAL-EQUIPMENT	\$0.00	\$0.00	\$130.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
SCHOOL BUSES	\$0.00	\$0.00	\$217,576.00
STATE INSURANCE	\$0.00	\$1,600.00	\$0.00
STUDENT CLASSRM SUPP	\$15,518.18	\$1,018.58	\$0.00
STUDENT EDUCATIONAL	\$8,000.00	\$0.00	\$0.00
TELEPHONE	\$0.00	\$0.00	\$605.58
TESTING SUPPLIES	\$0.00	\$6,011.83	\$0.00
TIRES	\$0.00	\$0.00	\$561.00
VEHICLE PARTS	\$8,035.93	\$0.00	\$1,709.49
WATER AND SEWAGE	\$64.26	\$0.00	\$15,869.98
	\$93,512.45	\$153,120.13	\$585,169.68

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 09**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$8,407,278.73	\$982,490.29	\$480,655.91	\$152,522.71	\$0.00	\$633,368.47	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$27,083.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$39,990,858.58
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Other Debits							
Total Assets and Other Debits:	\$8,376,804.34	\$1,125,654.44	\$480,655.91	\$152,522.71	\$0.00	\$633,368.47	\$50,047,225.43
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$672,108.31)	\$41,124.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$672,790.81	\$0.00	\$0.00	\$0.00	\$0.00	\$3,052.60	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$682.50	\$41,124.05	\$0.00	\$0.00	\$0.00	\$3,052.60	\$9,289,990.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,757,234.71
Contributed Capital							
Reserved Fund Balance	\$2,579,849.33	\$863,103.71	\$0.00	\$0.00	\$0.00	\$105,247.45	\$0.00
Unreserved Fund balance	\$5,796,272.51	\$221,426.68	\$480,655.91	\$152,522.71	\$0.00	\$525,068.42	\$0.00
Total Fund Equity:	\$8,376,121.84	\$1,084,530.39	\$480,655.91	\$152,522.71	\$0.00	\$630,315.87	\$40,757,234.71
Total Liabilities and Fund Equity:	\$8,376,804.34	\$1,125,654.44	\$480,655.91	\$152,522.71	\$0.00	\$633,368.47	\$50,047,225.43

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 09**

067 - Winston County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$14,257,127.86	\$0.00	\$533,051.00	\$432,971.13	\$0.00	\$15,223,149.99
Federal Sources	\$54,554.00	\$5,010,828.88	\$0.00	\$0.00	\$0.00	\$5,065,382.88
Local Sources	\$8,914,487.34	\$1,214,386.43	\$111,691.87	\$0.00	\$740,222.53	\$10,980,788.17
Other Sources	\$275,939.83	\$1,901.00	\$0.00	\$0.00	\$0.00	\$277,840.83
Total Revenues:	\$23,502,109.03	\$6,227,116.31	\$644,742.87	\$432,971.13	\$740,222.53	\$31,547,161.87
Expenditures						
Instructional Services	\$10,193,303.81	\$1,804,941.42	\$0.00	\$0.00	\$223,343.15	\$12,221,588.38
Instructional Support Services	\$3,505,027.95	\$734,252.95	\$0.00	\$0.00	\$224,131.66	\$4,463,412.56
Operation & Maintenance Services	\$2,214,747.66	\$143,743.07	\$0.00	\$0.00	\$9,749.74	\$2,368,240.47
Auxiliary Services	\$2,786,253.97	\$1,707,910.94	\$0.00	\$0.00	\$7,467.40	\$4,501,632.31
General Administrative Services	\$982,097.22	\$380,593.97	\$0.00	\$0.00	\$0.00	\$1,362,691.19
Capital Outlay	\$186,643.98	\$1,738,981.22	\$0.00	\$432,971.13	\$0.00	\$2,358,596.33
Debt Service	\$278,007.22	\$0.00	\$676,730.73	\$0.00	\$0.00	\$954,737.95
Other Expenditures	\$446,551.48	\$383,770.51	\$0.00	\$0.00	\$184,315.00	\$1,014,636.99
Total Expenditures:	\$20,592,633.29	\$6,894,194.08	\$676,730.73	\$432,971.13	\$649,006.95	\$29,245,536.18
Other Fund Sources (Uses)						
Other Fund Sources:	\$807,152.70	\$110,755.25	\$0.00	\$0.00	\$21,969.02	\$939,876.97
Other Fund Uses:	\$50,902.03	\$94,124.27	\$0.00	\$0.00	\$96,645.75	\$241,672.05
Total Other Fund Sources (Uses):	\$756,250.67	\$16,630.98	\$0.00	\$0.00	(\$74,676.73)	\$698,204.92
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$3,665,726.41	(\$650,446.79)	(\$31,987.86)	\$0.00	\$16,538.85	\$2,999,830.61
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$512,643.77	\$152,522.71	\$613,777.02	\$7,724,316.11
Ending Fund Balance:	\$8,376,121.84	\$1,084,530.39	\$480,655.91	\$152,522.71	\$630,315.87	\$10,724,146.72

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 09**

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$19,563,484.03	\$14,257,127.86	(\$5,306,356.17)	\$0.00	\$0.00	\$0.00
Federal Sources	\$100.00	\$54,554.00	\$54,454.00	\$10,020,804.92	\$5,010,828.88	(\$5,009,976.04)
Local Sources	\$7,384,550.00	\$8,914,487.34	\$1,529,937.34	\$1,372,346.00	\$1,214,386.43	(\$157,959.57)
Other Sources	\$150,000.00	\$275,939.83	\$125,939.83	\$35,000.00	\$1,901.00	(\$33,099.00)
Total Revenues:	\$27,098,134.03	\$23,502,109.03	(\$3,596,025.00)	\$11,428,150.92	\$6,227,116.31	(\$5,201,034.61)
Expenditures						
Instructional Services	\$13,835,937.80	\$10,193,303.81	\$3,642,633.99	\$3,541,579.09	\$1,804,941.42	\$1,736,637.67
Instructional Support Services	\$4,616,407.24	\$3,505,027.95	\$1,111,379.29	\$1,190,309.67	\$734,252.95	\$456,056.72
Operation & Maintenance Services	\$5,149,896.86	\$2,214,747.66	\$2,935,149.20	\$144,335.00	\$143,743.07	\$591.93
Auxiliary Services	\$3,576,883.00	\$2,786,253.97	\$790,629.03	\$2,910,171.00	\$1,707,910.94	\$1,202,260.06
General Administrative Services	\$1,386,534.62	\$982,097.22	\$404,437.40	\$807,707.04	\$380,593.97	\$427,113.07
Special Revenue Outlay	\$327,000.00	\$186,643.98	\$140,356.02	\$3,453,847.49	\$1,738,981.22	\$1,714,866.27
General Service	\$278,056.25	\$278,007.22	\$49.03	\$0.00	\$0.00	\$0.00
Other Expenditures	\$608,120.83	\$446,551.48	\$161,569.35	\$556,222.63	\$383,770.51	\$172,452.12
Total Expenditures:	\$29,778,836.60	\$20,592,633.29	\$9,186,203.31	\$12,604,171.92	\$6,894,194.08	\$5,709,977.84
Other Financing Sources (Uses)						
Other Financing Sources:	\$863,314.71	\$807,152.70	(\$56,162.01)	\$543,414.00	\$110,755.25	(\$432,658.75)
Other Financing Uses:	\$130,470.00	\$50,902.03	\$79,567.97	\$0.00	\$94,124.27	(\$94,124.27)
Total Other Financing Sources (Uses):	\$732,844.71	\$756,250.67	\$23,405.96	\$543,414.00	\$16,630.98	(\$526,783.02)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,947,857.86)	\$3,665,726.41	\$5,613,584.27	(\$632,607.00)	(\$650,446.79)	(\$17,839.79)
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,395.43	\$1,590,974.43	\$1,869,478.00	\$1,734,977.18	(\$134,500.82)
Ending Fund Balance:	\$1,171,563.14	\$8,376,121.84	\$7,204,558.70	\$1,236,871.00	\$1,084,530.39	(\$152,340.61)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 09

067 - Winston County Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$533,051.00	(\$54,235.00)	\$573,495.00	\$432,971.13	(\$140,523.87)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$111,691.87	\$111,691.87	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$644,742.87	\$57,456.87	\$739,664.17	\$432,971.13	(\$306,693.04)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$432,971.13	(\$432,971.13)
Debt Service	\$796,711.52	\$676,730.73	\$119,980.79	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$676,730.73	\$119,980.79	\$287,296.83	\$432,971.13	(\$145,674.30)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$31,987.86)	\$177,437.66	\$452,367.34	\$0.00	(\$452,367.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$512,643.77	(\$141,356.23)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$480,655.91	\$36,081.43	\$452,367.34	\$152,522.71	(\$299,844.63)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 09

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$20,724,265.03	\$15,223,149.99	(\$5,501,115.04)
Federal Sources	\$0.00	\$0.00	\$0.00	\$10,020,904.92	\$5,065,382.88	(\$4,955,522.04)
Local Sources	\$784,629.00	\$740,222.53	(\$44,406.47)	\$9,707,694.17	\$10,980,788.17	\$1,273,094.00
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$277,840.83	\$92,840.83
Total Revenues:	\$784,629.00	\$740,222.53	(\$44,406.47)	\$40,637,864.12	\$31,547,161.87	(\$9,090,702.25)
Expenditures						
Instructional Services	\$210,809.00	\$223,343.15	(\$12,534.15)	\$17,588,325.89	\$12,221,588.38	\$5,366,737.51
Instructional Support Services	\$148,203.00	\$224,131.66	(\$75,928.66)	\$5,954,919.91	\$4,463,412.56	\$1,491,507.35
Operation & Maintenance Services	\$9,525.00	\$9,749.74	(\$224.74)	\$5,303,756.86	\$2,368,240.47	\$2,935,516.39
Auxiliary Services	\$4,960.00	\$7,467.40	(\$2,507.40)	\$6,492,014.00	\$4,501,632.31	\$1,990,381.69
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,194,241.66	\$1,362,691.19	\$831,550.47
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,780,847.49	\$2,358,596.33	\$1,422,251.16
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$954,737.95	\$407,326.65
Other Expenditures	\$193,173.00	\$184,315.00	\$8,858.00	\$1,357,516.46	\$1,014,636.99	\$342,879.47
Total Expenditures:	\$566,670.00	\$649,006.95	(\$82,336.95)	\$44,033,686.87	\$29,245,536.18	\$14,788,150.69
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$21,969.02	\$21,969.02	\$1,406,728.71	\$939,876.97	(\$466,851.74)
Other Financing Uses:	\$0.00	\$96,645.75	(\$96,645.75)	\$130,470.00	\$241,672.05	(\$111,202.05)
Total Other Financing Sources (Uses):	\$0.00	(\$74,676.73)	(\$74,676.73)	\$1,276,258.71	\$698,204.92	(\$578,053.79)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$16,538.85	(\$201,420.15)	(\$2,119,564.04)	\$2,999,830.61	\$5,119,394.65
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,724,316.11	\$1,459,044.11
Ending Fund Balance:	\$840,332.00	\$630,315.87	(\$210,016.13)	\$4,145,707.96	\$10,724,146.72	\$6,578,438.76

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
06/01/2023 - 06/30/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$115.32	\$0.00
BUILDING IMPROVEMENT	\$0.00	\$357,747.41	\$0.00
Default Object Value	\$0.00	\$0.00	\$14,683.00
DRUG TESTING SERV	\$1,060.00	\$0.00	\$0.00
ELECTRICITY	\$727.20	\$0.00	\$44,888.84
FOOD PROCESSING SUPP	\$0.00	\$500.42	\$0.00
FOOD SERVICES	\$0.00	\$355.15	\$0.00
FUEL-DIESEL	\$5,098.69	\$0.00	\$0.00
FUEL-GASOLINE	\$1,344.20	\$0.00	\$0.00
GARBAGE AND WASTE	\$126.05	\$1,993.20	\$4,202.32
IN-STATE	\$796.11	\$8,560.12	\$12,341.96
INSTRUCTIONAL EQUIPM	\$5,805.10	\$2,018.57	\$0.00
INSURANCE SERVICES	\$0.00	\$0.00	\$1,260.99
INTEREST	\$69,286.79	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$135.00
LIBRARY/MEDIA BOOKS	\$861.51	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$905.87
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$35,675.33
NATURAL GAS	\$0.00	\$0.00	\$15.79
NON-CAP AUDIO/VISUAL	\$638.79	\$0.00	\$0.00
NON-INSTRUCTIONAL SO	\$0.00	\$8,855.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$2,223.57
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$4,108.06
OTH NONINST SUPPLIES	\$193.52	\$0.00	\$1,099.50
OTHER FOOD SUPPLIES	\$0.00	\$96.50	\$0.00
OTHER INST SUPPLIES	\$4,862.17	\$5,250.06	\$314.55
OTHER PURCHASED SERV	\$540.48	\$2,280.00	\$9,508.44
OUT-OF-STATE	\$0.00	\$0.00	\$10.77
POSTAGE	\$0.00	\$0.00	\$500.00
PRINCIPAL	\$305,476.20	\$0.00	\$0.00
PROPANE GAS	\$0.00	\$0.00	\$184.76
PURC SERV-MED/HEALTH	\$0.00	\$7,336.40	\$7,420.00
PURCHASED FOOD	\$0.00	\$72,924.64	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
REGISTRATION FEES	\$8.91	\$600.46	\$2,657.02
RENTAL-EQUIPMENT	\$0.00	\$0.00	\$462.36
SOFTWARE MAINT AGREE	\$0.00	\$5,259.27	\$1,515.73
STATE INSURANCE	\$800.00	\$800.00	\$0.00
STUDENT CLASSRM SUPP	\$24,325.14	\$648.60	\$0.00
TEXTBOOKS	\$10,000.50	\$0.00	\$0.00
TIRES	\$6,299.20	\$0.00	\$0.00
VEHICLE PARTS	\$6,486.14	\$0.00	\$0.00
WATER AND SEWAGE	\$27.72	\$0.00	\$7,196.21
	\$444,764.42	\$475,341.12	\$151,310.07

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 10**

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
Assets and Other Debits:							
Assets:							
Cash	\$9,800,460.03	\$990,070.85	\$423,973.38	\$152,522.71	\$0.00	\$645,942.90	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$27,083.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$39,996,008.58
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,521,607.95
Other Debits							
Total Assets and Other Debits:	\$9,769,985.64	\$1,133,235.00	\$423,973.38	\$152,522.71	\$0.00	\$645,942.90	\$53,283,992.66
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$672,108.31)	\$41,554.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$672,790.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,231,617.23
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$682.50	\$41,554.05	\$0.00	\$0.00	\$0.00	\$0.00	\$12,521,607.95
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,762,384.71
Contributed Capital							
Reserved Fund Balance	\$2,633,871.05	\$797,983.58	\$0.00	\$0.00	\$0.00	\$131,956.81	\$0.00
Unreserved Fund balance	\$7,135,432.09	\$293,697.37	\$423,973.38	\$152,522.71	\$0.00	\$513,986.09	\$0.00
Total Fund Equity:	\$9,769,303.14	\$1,091,680.95	\$423,973.38	\$152,522.71	\$0.00	\$645,942.90	\$40,762,384.71
Total Liabilities and Fund Equity:	\$9,769,985.64	\$1,133,235.00	\$423,973.38	\$152,522.71	\$0.00	\$645,942.90	\$53,283,992.66

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 10**

067 - Winston County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$17,068,731.15	\$0.00	\$568,429.00	\$432,971.13	\$0.00	\$18,070,131.28
Federal Sources	\$54,574.00	\$5,692,096.19	\$0.00	\$0.00	\$0.00	\$5,746,670.19
Local Sources	\$9,490,563.48	\$1,238,531.79	\$139,612.08	\$0.00	\$799,709.04	\$11,668,416.39
Other Sources	\$306,644.00	\$1,901.00	\$0.00	\$0.00	\$0.00	\$308,545.00
Total Revenues:	\$26,920,512.63	\$6,932,528.98	\$708,041.08	\$432,971.13	\$799,709.04	\$35,793,762.86
Expenditures						
Instructional Services	\$11,260,922.24	\$2,140,068.29	\$0.00	\$0.00	\$253,041.88	\$13,654,032.41
Instructional Support Services	\$3,898,520.44	\$783,829.43	\$0.00	\$0.00	\$234,826.03	\$4,917,175.90
Operation & Maintenance Services	\$2,381,642.32	\$165,309.02	\$0.00	\$0.00	\$9,824.74	\$2,556,776.08
Auxiliary Services	\$2,988,960.67	\$1,867,484.46	\$0.00	\$0.00	\$7,909.55	\$4,864,354.68
General Administrative Services	\$1,094,047.83	\$425,947.41	\$0.00	\$0.00	\$0.00	\$1,519,995.24
Capital Outlay	\$3,449,047.66	\$1,719,023.57	\$0.00	\$432,971.13	\$0.00	\$5,601,042.36
Debt Service	\$278,007.22	\$0.00	\$796,711.47	\$0.00	\$0.00	\$1,074,718.69
Other Expenditures	\$498,981.46	\$495,307.12	\$0.00	\$0.00	\$186,293.50	\$1,180,582.08
Total Expenditures:	\$25,850,129.84	\$7,596,969.30	\$796,711.47	\$432,971.13	\$691,895.70	\$35,368,677.44
Other Fund Sources (Uses)						
Other Fund Sources:	\$4,050,633.47	\$120,583.92	\$0.00	\$0.00	\$22,069.04	\$4,193,286.43
Other Fund Uses:	\$62,108.55	\$99,439.83	\$0.00	\$0.00	\$97,716.50	\$259,264.88
Total Other Fund Sources (Uses):	\$3,988,524.92	\$21,144.09	\$0.00	\$0.00	(\$75,647.46)	\$3,934,021.55
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$5,058,907.71	(\$643,296.23)	(\$88,670.39)	\$0.00	\$32,165.88	\$4,359,106.97
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$512,643.77	\$152,522.71	\$613,777.02	\$7,724,316.11
Ending Fund Balance:	\$9,769,303.14	\$1,091,680.95	\$423,973.38	\$152,522.71	\$645,942.90	\$12,083,423.08

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 10

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$19,563,484.03	\$17,068,731.15	(\$2,494,752.88)	\$0.00	\$0.00	\$0.00
Federal Sources	\$100.00	\$54,574.00	\$54,474.00	\$10,020,804.92	\$5,692,096.19	(\$4,328,708.73)
Local Sources	\$7,384,550.00	\$9,490,563.48	\$2,106,013.48	\$1,372,346.00	\$1,238,531.79	(\$133,814.21)
Other Sources	\$150,000.00	\$306,644.00	\$156,644.00	\$35,000.00	\$1,901.00	(\$33,099.00)
Total Revenues:	\$27,098,134.03	\$26,920,512.63	(\$177,621.40)	\$11,428,150.92	\$6,932,528.98	(\$4,495,621.94)
Expenditures						
Instructional Services	\$13,835,937.80	\$11,260,922.24	\$2,575,015.56	\$3,541,579.09	\$2,140,068.29	\$1,401,510.80
Instructional Support Services	\$4,616,407.24	\$3,898,520.44	\$717,886.80	\$1,190,309.67	\$783,829.43	\$406,480.24
Operation & Maintenance Services	\$5,149,896.86	\$2,381,642.32	\$2,768,254.54	\$144,335.00	\$165,309.02	(\$20,974.02)
Auxiliary Services	\$3,576,883.00	\$2,988,960.67	\$587,922.33	\$2,910,171.00	\$1,867,484.46	\$1,042,686.54
General Administrative Services	\$1,386,534.62	\$1,094,047.83	\$292,486.79	\$807,707.04	\$425,947.41	\$381,759.63
Special Revenue Outlay	\$327,000.00	\$3,449,047.66	(\$3,122,047.66)	\$3,453,847.49	\$1,719,023.57	\$1,734,823.92
General Service	\$278,056.25	\$278,007.22	\$49.03	\$0.00	\$0.00	\$0.00
Other Expenditures	\$608,120.83	\$498,981.46	\$109,139.37	\$556,222.63	\$495,307.12	\$60,915.51
Total Expenditures:	\$29,778,836.60	\$25,850,129.84	\$3,928,706.76	\$12,604,171.92	\$7,596,969.30	\$5,007,202.62
Other Financing Sources (Uses)						
Other Financing Sources:	\$863,314.71	\$4,050,633.47	\$3,187,318.76	\$543,414.00	\$120,583.92	(\$422,830.08)
Other Financing Uses:	\$130,470.00	\$62,108.55	\$68,361.45	\$0.00	\$99,439.83	(\$99,439.83)
Total Other Financing Sources (Uses):	\$732,844.71	\$3,988,524.92	\$3,255,680.21	\$543,414.00	\$21,144.09	(\$522,269.91)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,947,857.86)	\$5,058,907.71	\$7,006,765.57	(\$632,607.00)	(\$643,296.23)	(\$10,689.23)
Beginning Fund Balance - Oct. 1:	\$3,119,421.00	\$4,710,395.43	\$1,590,974.43	\$1,869,478.00	\$1,734,977.18	(\$134,500.82)
Ending Fund Balance:	\$1,171,563.14	\$9,769,303.14	\$8,597,740.00	\$1,236,871.00	\$1,091,680.95	(\$145,190.05)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 10

067 - Winston County Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$568,429.00	(\$18,857.00)	\$573,495.00	\$432,971.13	(\$140,523.87)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$139,612.08	\$139,612.08	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$708,041.08	\$120,755.08	\$739,664.17	\$432,971.13	(\$306,693.04)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$432,971.13	(\$432,971.13)
Debt Service	\$796,711.52	\$796,711.47	\$0.05	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$796,711.47	\$0.05	\$287,296.83	\$432,971.13	(\$145,674.30)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$88,670.39)	\$120,755.13	\$452,367.34	\$0.00	(\$452,367.34)
Beginning Fund Balance - Oct. 1:	\$654,000.00	\$512,643.77	(\$141,356.23)	\$0.00	\$152,522.71	\$152,522.71
Ending Fund Balance:	\$444,574.48	\$423,973.38	(\$20,601.10)	\$452,367.34	\$152,522.71	(\$299,844.63)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 10**

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$20,724,265.03	\$18,070,131.28	(\$2,654,133.75)
Federal Sources	\$0.00	\$0.00	\$0.00	\$10,020,904.92	\$5,746,670.19	(\$4,274,234.73)
Local Sources	\$784,629.00	\$799,709.04	\$15,080.04	\$9,707,694.17	\$11,668,416.39	\$1,960,722.22
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$308,545.00	\$123,545.00
Total Revenues:	\$784,629.00	\$799,709.04	\$15,080.04	\$40,637,864.12	\$35,793,762.86	(\$4,844,101.26)
Expenditures						
Instructional Services	\$210,809.00	\$253,041.88	(\$42,232.88)	\$17,588,325.89	\$13,654,032.41	\$3,934,293.48
Instructional Support Services	\$148,203.00	\$234,826.03	(\$86,623.03)	\$5,954,919.91	\$4,917,175.90	\$1,037,744.01
Operation & Maintenance Services	\$9,525.00	\$9,824.74	(\$299.74)	\$5,303,756.86	\$2,556,776.08	\$2,746,980.78
Auxiliary Services	\$4,960.00	\$7,909.55	(\$2,949.55)	\$6,492,014.00	\$4,864,354.68	\$1,627,659.32
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,194,241.66	\$1,519,995.24	\$674,246.42
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,780,847.49	\$5,601,042.36	(\$1,820,194.87)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$1,074,718.69	\$287,345.91
Other Expenditures	\$193,173.00	\$186,293.50	\$6,879.50	\$1,357,516.46	\$1,180,582.08	\$176,934.38
Total Expenditures:	\$566,670.00	\$691,895.70	(\$125,225.70)	\$44,033,686.87	\$35,368,677.44	\$8,665,009.43
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$22,069.04	\$22,069.04	\$1,406,728.71	\$4,193,286.43	\$2,786,557.72
Other Financing Uses:	\$0.00	\$97,716.50	(\$97,716.50)	\$130,470.00	\$259,264.88	(\$128,794.88)
Total Other Financing Sources (Uses):	\$0.00	(\$75,647.46)	(\$75,647.46)	\$1,276,258.71	\$3,934,021.55	\$2,657,762.84
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$32,165.88	(\$185,793.12)	(\$2,119,564.04)	\$4,359,106.97	\$6,478,671.01
Beginning Fund Balance - Oct. 1:	\$622,373.00	\$613,777.02	(\$8,595.98)	\$6,265,272.00	\$7,724,316.11	\$1,459,044.11
Ending Fund Balance:	\$840,332.00	\$645,942.90	(\$194,389.10)	\$4,145,707.96	\$12,083,423.08	\$7,937,715.12

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
07/01/2023 - 07/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	\$0.00	\$0.00	\$12,000.00
BUILDING IMPROVEMENT	\$0.00	\$10,828.80	\$0.00
Default Object Value	\$0.00	\$430.00	\$14,683.00
ELECTRICITY	\$966.58	\$0.00	\$51,060.04
FOOD PROCESSING SUPP	\$0.00	\$1,989.18	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$821.58	\$0.00
FOOD SERVICES	\$0.00	\$582.55	\$0.00
FUEL-GASOLINE	\$0.00	\$0.00	\$600.46
GARBAGE AND WASTE	\$126.05	\$788.01	\$4,381.31
IN-STATE	\$938.44	\$3,475.29	\$1,214.45
INSTRUCTIONAL EQUIPM	\$12,150.65	\$0.00	\$0.00
INSTRUCTIONAL SUPPLI	\$578.11	\$0.00	\$0.00
INTEREST	\$0.00	\$0.00	\$21,779.41
LEGAL FEES	\$0.00	\$0.00	\$1,350.00
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$32,546.89
NATURAL GAS	\$0.00	\$0.00	\$15.79
NON-CAP COMPUTER HDW	\$9,095.00	\$0.00	\$2,198.00
OFFICE SUPPLIES	\$0.00	\$227.97	\$2,070.62
OPERAT TRANSFERS OUT	\$8,000.00	\$0.00	\$3,206.52
OTH NONINST SUPPLIES	\$429.57	\$0.00	\$1,465.00
OTHER DUES AND FEES	\$0.00	\$230.33	\$0.00
OTHER INST SUPPLIES	\$11,682.85	\$20,529.65	\$6,994.58
OTHER PURCHASED SERV	\$14,871.08	\$0.00	\$4,521.97
PRINCIPAL	\$0.00	\$0.00	\$98,201.33
PURCHASED FOOD	\$0.00	\$126,957.15	\$0.00
REGISTRATION FEES	\$450.00	\$670.00	\$365.00
RENTAL-EQUIPMENT	\$0.00	\$0.00	\$240.45
SOFTWARE MAINT AGREE	\$0.00	\$9,113.07	\$16,392.63
STATE INSURANCE	\$0.00	\$773.33	\$0.00
STUDENT CLASSRM SUPP	\$0.00	\$115,509.95	\$0.00
STUDENT EDUCATIONAL	\$1,600.00	\$0.00	\$0.00
TEXTBOOKS	\$2,996.10	\$0.00	\$0.00
VEHICLE PARTS	\$5,057.71	\$0.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
WATER AND SEWAGE	\$27.72	\$0.00	\$9,911.21
	\$68,969.86	\$292,926.86	\$285,198.66

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 11**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$8,236,747.28	\$1,445,170.06	\$209,590.29	\$367,171.71	\$0.00	\$699,956.99	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$27,083.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$135,198.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3,391.14)	\$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	\$40,492,008.58
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$766,376.13
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,595,108.32
Other Debits							
Total Assets and Other Debits:	\$8,206,272.89	\$1,588,334.21	\$209,590.29	\$367,171.71	\$0.00	\$699,956.99	\$53,853,493.03
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$671,388.31)	\$41,778.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$672,790.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,305,117.60
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,289,990.72
Total Liabilities:	\$1,402.50	\$41,778.80	\$0.00	\$0.00	\$0.00	\$0.00	\$12,595,108.32
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,258,384.71
Contributed Capital							
Reserved Fund Balance	\$2,539,995.93	\$1,062,680.71	\$0.00	\$0.00	\$0.00	\$97,063.37	\$0.00
Unreserved Fund balance	\$5,664,874.46	\$483,874.70	\$209,590.29	\$367,171.71	\$0.00	\$602,893.62	\$0.00
Total Fund Equity:	\$8,204,870.39	\$1,546,555.41	\$209,590.29	\$367,171.71	\$0.00	\$699,956.99	\$41,258,384.71
Total Liabilities and Fund Equity:	\$8,206,272.89	\$1,588,334.21	\$209,590.29	\$367,171.71	\$0.00	\$699,956.99	\$53,853,493.03

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2023, Fiscal Period 11**

067 - Winston County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$17,290,428.44	\$0.00	\$353,780.00	\$647,620.13	\$0.00	\$18,291,828.57
Federal Sources	\$54,574.00	\$6,702,039.62	\$0.00	\$0.00	\$0.00	\$6,756,613.62
Local Sources	\$9,954,279.61	\$1,396,308.62	\$139,877.99	\$0.00	\$964,550.40	\$12,455,016.62
Other Sources	\$306,651.67	\$1,901.00	\$0.00	\$0.00	\$0.00	\$308,552.67
Total Revenues:	\$27,605,933.72	\$8,100,249.24	\$493,657.99	\$647,620.13	\$964,550.40	\$37,812,011.48
Expenditures						
Instructional Services	\$12,431,421.70	\$2,344,440.04	\$0.00	\$0.00	\$278,285.61	\$15,054,147.35
Instructional Support Services	\$4,271,827.03	\$892,008.41	\$0.00	\$0.00	\$254,048.96	\$5,417,884.40
Operation & Maintenance Services	\$2,714,549.27	\$188,942.11	\$0.00	\$0.00	\$28,776.72	\$2,932,268.10
Auxiliary Services	\$3,217,448.78	\$2,075,050.06	\$0.00	\$0.00	\$7,909.55	\$5,300,408.39
General Administrative Services	\$1,215,541.27	\$466,314.08	\$0.00	\$0.00	\$0.00	\$1,681,855.35
Capital Outlay	\$3,522,548.03	\$1,764,054.41	\$0.00	\$432,971.13	\$0.00	\$5,719,573.57
Debt Service	\$278,007.22	\$0.00	\$796,711.47	\$0.00	\$0.00	\$1,074,718.69
Other Expenditures	\$549,654.10	\$586,170.78	\$0.00	\$0.00	\$225,756.87	\$1,361,581.75
Total Expenditures:	\$28,200,997.40	\$8,316,979.89	\$796,711.47	\$432,971.13	\$794,777.71	\$38,542,437.60
Other Fund Sources (Uses)						
Other Fund Sources:	\$4,159,450.55	\$132,713.00	\$0.00	\$0.00	\$22,069.04	\$4,314,232.59
Other Fund Uses:	\$69,911.91	\$104,404.12	\$0.00	\$0.00	\$105,661.76	\$279,977.79
Total Other Fund Sources (Uses):	\$4,089,538.64	\$28,308.88	\$0.00	\$0.00	(\$83,592.72)	\$4,034,254.80
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$3,494,474.96	(\$188,421.77)	(\$303,053.48)	\$214,649.00	\$86,179.97	\$3,303,828.68
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$512,643.77	\$152,522.71	\$613,777.02	\$7,724,316.11
Ending Fund Balance:	\$8,204,870.39	\$1,546,555.41	\$209,590.29	\$367,171.71	\$699,956.99	\$11,028,144.79

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 11

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$19,563,984.03	\$17,290,428.44	(\$2,273,555.59)	\$0.00	\$0.00	\$0.00
Federal Sources	\$100.00	\$54,574.00	\$54,474.00	\$10,021,138.13	\$6,702,039.62	(\$3,319,098.51)
Local Sources	\$7,384,550.00	\$9,954,279.61	\$2,569,729.61	\$1,372,346.00	\$1,396,308.62	\$23,962.62
Other Sources	\$150,000.00	\$306,651.67	\$156,651.67	\$35,000.00	\$1,901.00	(\$33,099.00)
Total Revenues:	\$27,098,634.03	\$27,605,933.72	\$507,299.69	\$11,428,484.13	\$8,100,249.24	(\$3,328,234.89)
Expenditures						
Instructional Services	\$13,836,437.80	\$12,431,421.70	\$1,405,016.10	\$3,474,089.88	\$2,344,440.04	\$1,129,649.84
Instructional Support Services	\$4,616,407.24	\$4,271,827.03	\$344,580.21	\$1,257,698.88	\$892,008.41	\$365,690.47
Operation & Maintenance Services	\$5,149,896.86	\$2,714,549.27	\$2,435,347.59	\$144,335.00	\$188,942.11	(\$44,607.11)
Auxiliary Services	\$3,576,883.00	\$3,217,448.78	\$359,434.22	\$2,830,285.05	\$2,075,050.06	\$755,234.99
General Administrative Services	\$1,386,534.62	\$1,215,541.27	\$170,993.35	\$807,807.04	\$466,314.08	\$341,492.96
Special Revenue Outlay	\$327,000.00	\$3,522,548.03	(\$3,195,548.03)	\$3,453,847.49	\$1,764,054.41	\$1,689,793.08
General Service	\$278,056.25	\$278,007.22	\$49.03	\$0.00	\$0.00	\$0.00
Other Expenditures	\$608,120.83	\$549,654.10	\$58,466.73	\$556,555.84	\$586,170.78	(\$29,614.94)
Total Expenditures:	\$29,779,336.60	\$28,200,997.40	\$1,578,339.20	\$12,524,619.18	\$8,316,979.89	\$4,207,639.29
Other Financing Sources (Uses)						
Other Financing Sources:	\$783,428.76	\$4,159,450.55	\$3,376,021.79	\$1,163,528.05	\$132,713.00	(\$1,030,815.05)
Other Financing Uses:	\$543,414.00	\$69,911.91	\$473,502.09	\$0.00	\$104,404.12	(\$104,404.12)
Total Other Financing Sources (Uses):	\$240,014.76	\$4,089,538.64	\$3,849,523.88	\$1,163,528.05	\$28,308.88	(\$1,135,219.17)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,440,687.81)	\$3,494,474.96	\$5,935,162.77	\$67,393.00	(\$188,421.77)	(\$255,814.77)
Beginning Fund Balance - Oct. 1:	\$4,710,395.43	\$4,710,395.43	\$0.00	\$1,734,977.18	\$1,734,977.18	\$0.00
Ending Fund Balance:	\$2,269,707.62	\$8,204,870.39	\$5,935,162.77	\$1,802,370.18	\$1,546,555.41	(\$255,814.77)

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 11**

067 - Winston County Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$353,780.00	(\$233,506.00)	\$616,216.00	\$647,620.13	\$31,404.13
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$139,877.99	\$139,877.99	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$493,657.99	(\$93,628.01)	\$782,385.17	\$647,620.13	(\$134,765.04)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$42,721.00	\$0.00	\$42,721.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$432,971.13	(\$432,971.13)
Debt Service	\$796,711.52	\$796,711.47	\$0.05	\$287,296.83	\$0.00	\$287,296.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$796,711.47	\$0.05	\$330,017.83	\$432,971.13	(\$102,953.30)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$303,053.48)	(\$93,627.96)	\$452,367.34	\$214,649.00	(\$237,718.34)
Beginning Fund Balance - Oct. 1:	\$512,643.77	\$512,643.77	\$0.00	\$152,522.71	\$152,522.71	\$0.00
Ending Fund Balance:	\$303,218.25	\$209,590.29	(\$93,627.96)	\$604,890.05	\$367,171.71	(\$237,718.34)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2023, Fiscal Period 11

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$20,767,486.03	\$18,291,828.57	(\$2,475,657.46)
Federal Sources	\$0.00	\$0.00	\$0.00	\$10,021,238.13	\$6,756,613.62	(\$3,264,624.51)
Local Sources	\$784,629.00	\$964,550.40	\$179,921.40	\$9,707,694.17	\$12,455,016.62	\$2,747,322.45
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$308,552.67	\$123,552.67
Total Revenues:	\$784,629.00	\$964,550.40	\$179,921.40	\$40,681,418.33	\$37,812,011.48	(\$2,869,406.85)
Expenditures						
Instructional Services	\$210,809.00	\$278,285.61	(\$67,476.61)	\$17,521,336.68	\$15,054,147.35	\$2,467,189.33
Instructional Support Services	\$148,203.00	\$254,048.96	(\$105,845.96)	\$6,022,309.12	\$5,417,884.40	\$604,424.72
Operation & Maintenance Services	\$9,525.00	\$28,776.72	(\$19,251.72)	\$5,346,477.86	\$2,932,268.10	\$2,414,209.76
Auxiliary Services	\$4,960.00	\$7,909.55	(\$2,949.55)	\$6,412,128.05	\$5,300,408.39	\$1,111,719.66
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,194,341.66	\$1,681,855.35	\$512,486.31
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,780,847.49	\$5,719,573.57	(\$1,938,726.08)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$1,074,718.69	\$287,345.91
Other Expenditures	\$193,173.00	\$225,756.87	(\$32,583.87)	\$1,357,849.67	\$1,361,581.75	(\$3,732.08)
Total Expenditures:	\$566,670.00	\$794,777.71	(\$228,107.71)	\$43,997,355.13	\$38,542,437.60	\$5,454,917.53
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$22,069.04	\$22,069.04	\$1,946,956.81	\$4,314,232.59	\$2,367,275.78
Other Financing Uses:	\$0.00	\$105,661.76	(\$105,661.76)	\$543,414.00	\$279,977.79	\$263,436.21
Total Other Financing Sources (Uses):	\$0.00	(\$83,592.72)	(\$83,592.72)	\$1,403,542.81	\$4,034,254.80	\$2,630,711.99
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$86,179.97	(\$131,779.03)	(\$1,912,393.99)	\$3,303,828.68	\$5,216,222.67
Beginning Fund Balance - Oct. 1:	\$613,777.02	\$613,777.02	\$0.00	\$7,724,316.11	\$7,724,316.11	\$0.00
Ending Fund Balance:	\$831,736.02	\$699,956.99	(\$131,779.03)	\$5,811,922.12	\$11,028,144.79	\$5,216,222.67

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
08/01/2023 - 08/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	\$0.00	\$0.00	\$3,071.00
BUILDING IMPROVEMENT	\$0.00	\$45,030.84	\$0.00
Default Object Value	\$0.00	\$39.85	\$14,683.00
DRUG TESTING SERV	\$1,200.00	\$0.00	\$0.00
ELECTRICITY	\$1,063.33	\$0.00	\$57,886.62
FOOD PROCESSING SUPP	\$0.00	\$5,202.07	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$2,508.52	\$0.00
FOOD SERVICES	\$0.00	\$13,093.41	\$0.00
FUEL-DIESEL	\$18,668.95	\$0.00	\$0.00
FUEL-GASOLINE	\$8,292.76	\$0.00	\$453.67
GARBAGE AND WASTE	\$126.05	\$1,591.47	\$4,152.30
IN-STATE	\$1,907.89	\$17,135.03	\$1,215.68
INSTRUCTIONAL EQUIPM	\$15,293.15	\$7,173.17	\$0.00
INSURANCE SERVICES	\$0.00	\$0.00	\$666.38
LEGAL FEES	\$0.00	\$0.00	\$3,250.00
LIBRARY/MEDIA BOOKS	\$1,680.96	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$359.14
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$160,917.06
NATURAL GAS	\$0.00	\$0.00	\$15.79
NON-CAP COMPUTER HDW	\$0.00	\$0.00	\$3,713.90
OFFICE SUPPLIES	\$0.00	\$5,516.44	\$3,174.65
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$7,803.36
OTH NONINST SUPPLIES	\$0.00	\$2,001.15	\$0.00
OTHER DUES AND FEES	\$0.00	\$0.00	\$125.00
OTHER FOOD SUPPLIES	\$0.00	\$280.15	\$0.00
OTHER INST SUPPLIES	\$85,072.63	\$25,901.55	\$5,882.58
OTHER PURCHASED SERV	\$443.74	\$0.00	\$44,928.40
OTHER TECHNICAL SERV	\$0.00	\$0.00	\$7,500.00
PROPANE GAS	\$0.00	\$0.00	\$1,196.82
PURC SERV-MED/HEALTH	\$0.00	\$577.50	\$0.00
PURCHASED FOOD	\$0.00	\$97,334.77	\$0.00
REGISTRATION FEES	\$350.00	\$12,375.00	\$2,345.00
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$6,250.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
STUDENT CLASSRM SUPP	\$7,337.91	\$38.67	\$0.00
TEXTBOOKS	\$5,495.47	\$0.00	\$0.00
TIRES	\$1,318.20	\$0.00	\$0.00
VEHICLE PARTS	\$2,194.03	\$0.00	\$5,243.95
WATER AND SEWAGE	\$42.21	\$0.00	\$9,317.57
	\$150,487.28	\$235,799.59	\$344,151.87

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2023**

Exhibit F-I-A

067 - Winston County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$8,703,234.90	\$804,489.38	\$137,953.59	\$438,720.88	\$0.00	\$664,626.13	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,086,222.35	\$628,794.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$124,475.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,255,913.56
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,393,185.90
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,618,181.94
Other Debits							
Total Assets and Other Debits:	\$9,789,457.25	\$1,565,725.51	\$137,953.59	\$438,720.88	\$0.00	\$664,626.13	\$60,267,281.40
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$40,374.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$37,166.32	\$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	\$12,618,181.94
Total Liabilities:	\$40,374.28	\$37,166.32	\$0.00	\$0.00	\$0.00	\$0.00	\$12,618,181.94
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,649,099.46
Contributed Capital							
Reserved Fund Balance	\$0.00	\$127,700.60	\$0.00	\$0.00	\$0.00	\$70.00	\$0.00
Unreserved Fund balance	\$9,749,082.97	\$1,400,858.59	\$137,953.59	\$438,720.88	\$0.00	\$664,556.13	\$0.00
Total Fund Equity:	\$9,749,082.97	\$1,528,559.19	\$137,953.59	\$438,720.88	\$0.00	\$664,626.13	\$47,649,099.46
Total Liabilities and Fund Equity:	\$9,789,457.25	\$1,565,725.51	\$137,953.59	\$438,720.88	\$0.00	\$664,626.13	\$60,267,281.40

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year Ended September 30, 2023

<i>067 - Winston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$20,399,020.00	\$0.00	\$424,536.00	\$1,062,609.60	\$0.00	\$21,886,165.60
Federal Sources	\$54,594.00	\$7,821,707.90	\$0.00	\$0.00	\$0.00	\$7,876,301.90
Local Sources	\$10,952,461.27	\$1,578,005.71	\$167,873.35	\$0.00	\$1,069,520.86	\$13,767,861.19
Other Sources	\$410,103.73	\$468,208.81	\$0.00	\$0.00	\$0.00	\$878,312.54
Total Revenues:	\$31,816,179.00	\$9,867,922.42	\$592,409.35	\$1,062,609.60	\$1,069,520.86	\$44,408,641.23
Expenditures						
Instructional Services	\$13,744,918.61	\$2,879,681.09	\$0.00	\$0.00	\$341,325.53	\$16,965,925.23
Instructional Support Services	\$4,772,383.67	\$913,031.97	\$0.00	\$0.00	\$269,121.20	\$5,954,536.84
Operation & Maintenance Services	\$3,119,612.97	\$271,354.63	\$0.00	\$42,721.00	\$36,303.25	\$3,469,991.85
Auxiliary Services	\$3,503,053.10	\$2,865,045.09	\$0.00	\$0.00	\$7,909.55	\$6,376,007.74
General Administrative Services	\$1,327,190.29	\$521,139.30	\$0.00	\$0.00	\$0.00	\$1,848,329.59
Capital Outlay	\$3,810,891.17	\$2,079,160.86	\$0.00	\$446,393.60	\$0.00	\$6,336,445.63
Debt Service	\$107,619.16	\$0.00	\$967,099.53	\$287,296.83	\$0.00	\$1,362,015.52
Other Expenditures	\$613,225.26	\$744,291.63	\$0.00	\$0.00	\$280,264.15	\$1,637,781.04
Total Expenditures:	\$30,998,894.23	\$10,273,704.57	\$967,099.53	\$776,411.43	\$934,923.68	\$43,951,033.44
Other Fund Sources (Uses)						
Other Fund Sources:	\$4,469,690.59	\$377,017.18	\$0.00	\$0.00	\$24,459.04	\$4,871,166.81
Other Fund Uses:	\$248,287.82	\$177,653.02	\$0.00	\$0.00	\$108,207.11	\$534,147.95
Total Other Fund Sources (Uses):	\$4,221,402.77	\$199,364.16	\$0.00	\$0.00	(\$83,748.07)	\$4,337,018.86
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$5,038,687.54	(\$206,417.99)	(\$374,690.18)	\$286,198.17	\$50,849.11	\$4,794,626.65
Beginning Fund Balance - October 1:	\$4,710,395.43	\$1,734,977.18	\$512,643.77	\$152,522.71	\$613,777.02	\$7,724,316.11
Ending Fund Balance - September 30:	\$9,749,082.97	\$1,528,559.19	\$137,953.59	\$438,720.88	\$664,626.13	\$12,518,942.76

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2023

067 - Winston County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$19,563,984.03	\$20,399,020.00	\$835,035.97	\$0.00	\$0.00	\$0.00
Federal Sources	\$100.00	\$54,594.00	\$54,494.00	\$10,021,138.13	\$7,821,707.90	(\$2,199,430.23)
Local Sources	\$7,384,550.00	\$10,952,461.27	\$3,567,911.27	\$1,372,346.00	\$1,578,005.71	\$205,659.71
Other Sources	\$150,000.00	\$410,103.73	\$260,103.73	\$35,000.00	\$468,208.81	\$433,208.81
Total Revenues:	\$27,098,634.03	\$31,816,179.00	\$4,717,544.97	\$11,428,484.13	\$9,867,922.42	(\$1,560,561.71)
Expenditures						
Instructional Services	\$13,836,437.80	\$13,744,918.61	\$91,519.19	\$3,474,089.88	\$2,879,681.09	\$594,408.79
Instructional Support Services	\$4,616,407.24	\$4,772,383.67	(\$155,976.43)	\$1,257,698.88	\$913,031.97	\$344,666.91
Operation & Maintenance Services	\$5,149,896.86	\$3,119,612.97	\$2,030,283.89	\$144,335.00	\$271,354.63	(\$127,019.63)
Auxiliary Services	\$3,576,883.00	\$3,503,053.10	\$73,829.90	\$2,830,285.05	\$2,865,045.09	(\$34,760.04)
General Administrative Services	\$1,386,534.62	\$1,327,190.29	\$59,344.33	\$807,807.04	\$521,139.30	\$286,667.74
Special Revenue Outlay	\$327,000.00	\$3,810,891.17	(\$3,483,891.17)	\$3,453,847.49	\$2,079,160.86	\$1,374,686.63
General Service	\$278,056.25	\$107,619.16	\$170,437.09	\$0.00	\$0.00	\$0.00
Other Expenditures	\$608,120.83	\$613,225.26	(\$5,104.43)	\$556,555.84	\$744,291.63	(\$187,735.79)
Total Expenditures:	\$29,779,336.60	\$30,998,894.23	(\$1,219,557.63)	\$12,524,619.18	\$10,273,704.57	\$2,250,914.61
Other Financing Sources (Uses)						
Other Financing Sources:	\$783,428.76	\$4,469,690.59	\$3,686,261.83	\$1,163,528.05	\$377,017.18	(\$786,510.87)
Other Financing Uses:	\$543,414.00	\$248,287.82	\$295,126.18	\$0.00	\$177,653.02	(\$177,653.02)
Total Other Financing Sources (Uses):	\$240,014.76	\$4,221,402.77	\$3,981,388.01	\$1,163,528.05	\$199,364.16	(\$964,163.89)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,440,687.81)	\$5,038,687.54	\$7,479,375.35	\$67,393.00	(\$206,417.99)	(\$273,810.99)
Beginning Fund Balance - Oct. 1:	\$4,710,395.43	\$4,710,395.43	\$0.00	\$1,734,977.18	\$1,734,977.18	\$0.00
Ending Fund Balance - Sept. 30:	\$2,269,707.62	\$9,749,082.97	\$7,479,375.35	\$1,802,370.18	\$1,528,559.19	(\$273,810.99)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2023

067 - Winston County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$587,286.00	\$424,536.00	(\$162,750.00)	\$616,216.00	\$1,062,609.60	\$446,393.60
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$167,873.35	\$167,873.35	\$166,169.17	\$0.00	(\$166,169.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$587,286.00	\$592,409.35	\$5,123.35	\$782,385.17	\$1,062,609.60	\$280,224.43
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$42,721.00	\$42,721.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$446,393.60	(\$446,393.60)
Debt Service	\$796,711.52	\$967,099.53	(\$170,388.01)	\$287,296.83	\$287,296.83	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$796,711.52	\$967,099.53	(\$170,388.01)	\$330,017.83	\$776,411.43	(\$446,393.60)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$209,425.52)	(\$374,690.18)	(\$165,264.66)	\$452,367.34	\$286,198.17	(\$166,169.17)
Beginning Fund Balance - Oct. 1:	\$512,643.77	\$512,643.77	\$0.00	\$152,522.71	\$152,522.71	\$0.00
Ending Fund Balance - Sept. 30:	\$303,218.25	\$137,953.59	(\$165,264.66)	\$604,890.05	\$438,720.88	(\$166,169.17)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2023

067 - Winston County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$20,767,486.03	\$21,886,165.60	\$1,118,679.57
Federal Sources	\$0.00	\$0.00	\$0.00	\$10,021,238.13	\$7,876,301.90	(\$2,144,936.23)
Local Sources	\$784,629.00	\$1,069,520.86	\$284,891.86	\$9,707,694.17	\$13,767,861.19	\$4,060,167.02
Other Sources	\$0.00	\$0.00	\$0.00	\$185,000.00	\$878,312.54	\$693,312.54
Total Revenues:	\$784,629.00	\$1,069,520.86	\$284,891.86	\$40,681,418.33	\$44,408,641.23	\$3,727,222.90
Expenditures						
Instructional Services	\$210,809.00	\$341,325.53	(\$130,516.53)	\$17,521,336.68	\$16,965,925.23	\$555,411.45
Instructional Support Services	\$148,203.00	\$269,121.20	(\$120,918.20)	\$6,022,309.12	\$5,954,536.84	\$67,772.28
Operation & Maintenance Services	\$9,525.00	\$36,303.25	(\$26,778.25)	\$5,346,477.86	\$3,469,991.85	\$1,876,486.01
Auxiliary Services	\$4,960.00	\$7,909.55	(\$2,949.55)	\$6,412,128.05	\$6,376,007.74	\$36,120.31
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,194,341.66	\$1,848,329.59	\$346,012.07
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,780,847.49	\$6,336,445.63	(\$2,555,598.14)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,362,064.60	\$1,362,015.52	\$49.08
Other Expenditures	\$193,173.00	\$280,264.15	(\$87,091.15)	\$1,357,849.67	\$1,637,781.04	(\$279,931.37)
Total Expenditures:	\$566,670.00	\$934,923.68	(\$368,253.68)	\$43,997,355.13	\$43,951,033.44	\$46,321.69
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$24,459.04	\$24,459.04	\$1,946,956.81	\$4,871,166.81	\$2,924,210.00
Other Financing Uses:	\$0.00	\$108,207.11	(\$108,207.11)	\$543,414.00	\$534,147.95	\$9,266.05
Total Other Financing Sources (Uses):	\$0.00	(\$83,748.07)	(\$83,748.07)	\$1,403,542.81	\$4,337,018.86	\$2,933,476.05
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$217,959.00	\$50,849.11	(\$167,109.89)	(\$1,912,393.99)	\$4,794,626.65	\$6,707,020.64
Beginning Fund Balance - Oct. 1:	\$613,777.02	\$613,777.02	\$0.00	\$7,724,316.11	\$7,724,316.11	\$0.00
Ending Fund Balance - Sept. 30:	\$831,736.02	\$664,626.13	(\$167,109.89)	\$5,811,922.12	\$12,518,942.76	\$6,707,020.64

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

Winston County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
09/01/2023 - 09/30/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	\$0.00	\$0.00	\$575.00
BUILDING IMPROVEMENT	\$49,998.00	\$315,106.45	\$0.00
CAP.EQUIP. - OTHER	\$0.00	\$412,944.00	\$0.00
Default Object Value	\$0.00	\$4.00	\$14,683.00
DRUG TESTING SERV	\$205.00	\$0.00	\$0.00
ELECTRICITY	\$1,040.35	\$0.00	\$109,295.59
FOOD PROCESSING SUPP	\$0.00	\$8,311.19	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$503.98	\$0.00
FOOD SERVICES	\$0.00	\$2,605.54	\$0.00
FUEL-DIESEL	\$36,641.09	\$0.00	\$0.00
FUEL-GASOLINE	\$6,618.49	\$0.00	\$386.20
GARBAGE AND WASTE	\$126.05	\$1,917.95	\$4,402.31
IN-STATE	\$3,979.31	\$9,098.70	\$2,820.31
INST. SOFTWARE	\$4,578.37	\$0.00	\$0.00
INSTRUCTIONAL EQUIPM	\$3,850.48	\$1,815.70	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$1,950.00
LIBRARY/MEDIA BOOKS	\$894.87	\$0.00	\$0.00
LICENSE FEES	\$0.00	\$690.00	\$0.00
LOCAL DISTRICT	\$0.00	\$0.00	\$731.70
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$119,352.85
NATURAL GAS	\$0.00	\$0.00	\$15.79
NON-CAP AUDIO/VISUAL	\$0.00	\$70,000.00	\$0.00
NON-CAP COMPUTER HDW	\$0.00	\$0.00	\$1,096.00
NON-INST EQUIPMENT	\$0.00	\$6,760.65	\$0.00
OFFICE SUPPLIES	\$0.00	\$347.79	\$3,447.72
OPERAT TRANSFERS OUT	\$0.00	\$0.00	\$4,328.41
OTH NONINST SUPPLIES	\$0.00	\$1,450.27	\$1,076.98
OTHER DUES AND FEES	\$0.00	\$0.00	\$256.00
OTHER FOOD SUPPLIES	\$0.00	\$197.79	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$3,357.18
OTHER INST SUPPLIES	\$59,804.34	\$35,757.82	\$666.00
OTHER MAINT. & OPER.	\$0.00	\$212.95	\$0.00
OTHER PURCHASED SERV	\$3,605.08	\$9,200.00	\$49,010.65

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTHER TECHNICAL SERV	\$0.00	\$0.00	\$385.95
POSTAGE	\$0.00	\$0.00	\$30.90
PROPANE GAS	\$0.00	\$0.00	\$825.02
PURC SERV-MED/HEALTH	\$0.00	\$10,665.00	\$0.00
PURCHASED FOOD	\$0.00	\$162,782.16	\$0.00
REGISTRATION FEES	\$850.00	\$874.00	\$943.94
SOFTWARE MAINT AGREE	\$0.00	\$2,590.00	\$0.00
STATE INSURANCE	\$23,546.67	\$4,000.00	\$800.00
STUDENT CLASSRM SUPP	\$40,916.35	\$1,623.20	\$0.00
STUDENT EDUCATIONAL	\$1,304.84	\$0.00	\$0.00
TESTING SUPPLIES	\$0.00	\$1,876.73	\$0.00
TEXTBOOKS	\$9,339.29	\$0.00	\$0.00
VEHICLE PARTS	\$10,349.20	\$0.00	\$0.00
WATER AND SEWAGE	\$32.62	\$0.00	\$11,981.58
	\$257,680.40	\$1,061,335.87	\$332,419.08