

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 10**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$13,660,712.12	\$775,620.46	\$17,539.45	\$243,467.80	\$0.00	\$843,992.93	\$0.00
Investments	\$0.00	\$7,966.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$63,705.25	\$0.00	\$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	(\$1,500.91)	\$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	\$42,292,251.29
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,393,185.90
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,668,575.67
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$13,722,916.46</b>	<b>\$908,061.75</b>	<b>\$17,539.45</b>	<b>\$243,467.80</b>	<b>\$0.00</b>	<b>\$843,992.93</b>	<b>\$60,354,012.86</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$3,273.10	\$9,274.72	\$0.00	\$0.00	\$0.00	\$2,937.10	\$0.00
Interfund Payable	(\$6.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,393.73
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,618,181.94
<b>Total Liabilities:</b>	<b>\$3,266.48</b>	<b>\$9,274.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,937.10</b>	<b>\$12,668,575.67</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,685,437.19
Contributed Capital							
Reserved Fund Balance	\$2,040,936.63	\$573,969.78	\$0.00	\$0.00	\$0.00	\$94,814.32	\$0.00
Unreserved Fund balance	\$11,678,713.35	\$324,817.25	\$17,539.45	\$243,467.80	\$0.00	\$746,241.51	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,719,649.98</b>	<b>\$898,787.03</b>	<b>\$17,539.45</b>	<b>\$243,467.80</b>	<b>\$0.00</b>	<b>\$841,055.83</b>	<b>\$47,685,437.19</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,722,916.46</b>	<b>\$908,061.75</b>	<b>\$17,539.45</b>	<b>\$243,467.80</b>	<b>\$0.00</b>	<b>\$843,992.93</b>	<b>\$60,354,012.86</b>

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 2024, Fiscal Period 10**

**067 - Winston County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$20,408,762.24	\$0.00	\$562,442.00	\$360,460.40	\$0.00	\$21,331,664.64
Federal Sources	\$209,836.50	\$6,023,540.54	\$0.00	\$0.00	\$0.00	\$6,233,377.04
Local Sources	\$6,506,455.80	\$1,132,838.17	\$116,005.33	\$0.00	\$968,286.22	\$8,723,585.52
Other Sources	\$1,228,566.61	\$38,690.73	\$0.00	\$0.00	\$0.00	\$1,267,257.34
<b>Total Revenues:</b>	<b>\$28,353,621.15</b>	<b>\$7,195,069.44</b>	<b>\$678,447.33</b>	<b>\$360,460.40</b>	<b>\$968,286.22</b>	<b>\$37,555,884.54</b>
<b>Expenditures</b>						
Instructional Services	\$11,854,005.95	\$2,174,645.76	\$0.00	\$0.00	\$265,388.47	\$14,294,040.18
Instructional Support Services	\$3,969,224.12	\$1,023,780.92	\$0.00	\$0.00	\$234,892.45	\$5,227,897.49
Operation & Maintenance Services	\$2,519,385.37	\$172,619.66	\$0.00	\$58,212.00	\$14,179.16	\$2,764,396.19
Auxiliary Services	\$3,717,128.79	\$1,932,457.84	\$0.00	\$0.00	\$3,403.72	\$5,652,990.35
General Administrative Services	\$1,206,531.12	\$376,636.30	\$0.00	\$0.00	\$0.00	\$1,583,167.42
Capital Outlay	\$749,753.89	\$1,520,255.55	\$0.00	\$203,023.99	\$0.00	\$2,473,033.43
Debt Service	\$844,275.72	\$0.00	\$798,861.47	\$294,477.49	\$0.00	\$1,937,614.68
Other Expenditures	\$596,021.51	\$671,474.70	\$0.00	\$0.00	\$197,618.13	\$1,465,114.34
<b>Total Expenditures:</b>	<b>\$25,456,326.47</b>	<b>\$7,871,870.73</b>	<b>\$798,861.47</b>	<b>\$555,713.48</b>	<b>\$715,481.93</b>	<b>\$35,398,254.08</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,160,426.80	\$145,030.10	\$0.00	\$0.00	\$11,848.31	\$1,317,305.21
Other Fund Uses:	\$87,154.47	\$98,290.77	\$0.00	\$0.00	\$88,222.90	\$273,668.14
<b>Total Other Fund Sources (Uses):</b>	<b>\$1,073,272.33</b>	<b>\$46,739.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$76,374.59)</b>	<b>\$1,043,637.07</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,970,567.01</b>	<b>(\$630,061.96)</b>	<b>(\$120,414.14)</b>	<b>(\$195,253.08)</b>	<b>\$176,429.70</b>	<b>\$3,201,267.53</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$9,749,082.97</b>	<b>\$1,528,848.99</b>	<b>\$137,953.59</b>	<b>\$438,720.88</b>	<b>\$664,626.13</b>	<b>\$12,519,232.56</b>
<b>Ending Fund Balance:</b>	<b>\$13,719,649.98</b>	<b>\$898,787.03</b>	<b>\$17,539.45</b>	<b>\$243,467.80</b>	<b>\$841,055.83</b>	<b>\$15,720,500.09</b>

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 2024, Fiscal Period 10**

**067 - Winston County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$20,585,024.00	\$20,408,762.24	(\$176,261.76)	\$0.00	\$0.00	\$0.00
Federal Sources	\$240.00	\$209,836.50	\$209,596.50	\$8,325,665.57	\$6,023,540.54	(\$2,302,125.03)
Local Sources	\$7,379,980.00	\$6,506,455.80	(\$873,524.20)	\$1,373,785.00	\$1,132,838.17	(\$240,946.83)
Other Sources	\$160,000.00	\$1,228,566.61	\$1,068,566.61	\$38,690.73	\$38,690.73	\$0.00
<b>Total Revenues:</b>	<b>\$28,125,244.00</b>	<b>\$28,353,621.15</b>	<b>\$228,377.15</b>	<b>\$9,738,141.30</b>	<b>\$7,195,069.44</b>	<b>(\$2,543,071.86)</b>
<b>Expenditures</b>						
Instructional Services	\$13,632,718.33	\$11,854,005.95	\$1,778,712.38	\$2,811,862.88	\$2,174,645.76	\$637,217.12
Instructional Support Services	\$4,498,345.61	\$3,969,224.12	\$529,121.49	\$1,244,928.69	\$1,023,780.92	\$221,147.77
Operation & Maintenance Services	\$2,397,636.61	\$2,519,385.37	(\$121,748.76)	\$394,495.00	\$172,619.66	\$221,875.34
Auxiliary Services	\$2,787,557.60	\$3,717,128.79	(\$929,571.19)	\$2,341,292.90	\$1,932,457.84	\$408,835.06
General Administrative Services	\$1,449,887.61	\$1,206,531.12	\$243,356.49	\$490,417.77	\$376,636.30	\$113,781.47
Special Revenue Outlay	\$2,080,000.00	\$749,753.89	\$1,330,246.11	\$1,355,317.26	\$1,520,255.55	(\$164,938.29)
General Service	\$845,908.12	\$844,275.72	\$1,632.40	\$0.00	\$0.00	\$0.00
Other Expenditures	\$726,449.96	\$596,021.51	\$130,428.45	\$1,329,610.87	\$671,474.70	\$658,136.17
<b>Total Expenditures:</b>	<b>\$28,418,503.84</b>	<b>\$25,456,326.47</b>	<b>\$2,962,177.37</b>	<b>\$9,967,925.37</b>	<b>\$7,871,870.73</b>	<b>\$2,096,054.64</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$21,432.53	\$1,160,426.80	\$1,138,994.27	\$529,489.07	\$145,030.10	(\$384,458.97)
Other Financing Uses:	\$474,965.07	\$87,154.47	\$387,810.60	\$54,524.00	\$98,290.77	(\$43,766.77)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$453,532.54)</b>	<b>\$1,073,272.33</b>	<b>\$1,526,804.87</b>	<b>\$474,965.07</b>	<b>\$46,739.33</b>	<b>(\$428,225.74)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$746,792.38)</b>	<b>\$3,970,567.01</b>	<b>\$4,717,359.39</b>	<b>\$245,181.00</b>	<b>(\$630,061.96)</b>	<b>(\$875,242.96)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,972,813.25</b>	<b>\$9,749,082.97</b>	<b>\$5,776,269.72</b>	<b>\$1,599,943.12</b>	<b>\$1,528,848.99</b>	<b>(\$71,094.13)</b>
<b>Ending Fund Balance:</b>	<b>\$3,226,020.87</b>	<b>\$13,719,649.98</b>	<b>\$10,493,629.11</b>	<b>\$1,845,124.12</b>	<b>\$898,787.03</b>	<b>(\$946,337.09)</b>

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**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 2024, Fiscal Period 10**

**067 - Winston County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$424,536.00	\$562,442.00	\$137,906.00	\$623,661.00	\$360,460.40	(\$263,200.60)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$137,008.00	\$116,005.33	(\$21,002.67)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$561,544.00</b>	<b>\$678,447.33</b>	<b>\$116,903.33</b>	<b>\$623,661.00</b>	<b>\$360,460.40</b>	<b>(\$263,200.60)</b>
<b>Expenditures</b>						
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	\$58,212.00	\$58,212.00	\$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	\$203,023.99	(\$203,023.99)
Debt Service	\$798,861.47	\$798,861.47	\$0.00	\$287,233.63	\$294,477.49	(\$7,243.86)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$798,861.47</b>	<b>\$798,861.47</b>	<b>\$0.00</b>	<b>\$345,445.63</b>	<b>\$555,713.48</b>	<b>(\$210,267.85)</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$237,317.47)</b>	<b>(\$120,414.14)</b>	<b>\$116,903.33</b>	<b>\$278,215.37</b>	<b>(\$195,253.08)</b>	<b>(\$473,468.45)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$512,643.77</b>	<b>\$137,953.59</b>	<b>(\$374,690.18)</b>	<b>\$152,522.71</b>	<b>\$438,720.88</b>	<b>\$286,198.17</b>
<b>Ending Fund Balance:</b>	<b>\$275,326.30</b>	<b>\$17,539.45</b>	<b>(\$257,786.85)</b>	<b>\$430,738.08</b>	<b>\$243,467.80</b>	<b>(\$187,270.28)</b>

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 2024, 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	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$21,633,221.00	\$21,331,664.64	(\$301,556.36)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,325,905.57	\$6,233,377.04	(\$2,092,528.53)
Local Sources	\$964,895.00	\$968,286.22	\$3,391.22	\$9,855,668.00	\$8,723,585.52	(\$1,132,082.48)
Other Sources	\$0.00	\$0.00	\$0.00	\$198,690.73	\$1,267,257.34	\$1,068,566.61
<b>Total Revenues:</b>	<b>\$964,895.00</b>	<b>\$968,286.22</b>	<b>\$3,391.22</b>	<b>\$40,013,485.30</b>	<b>\$37,555,884.54</b>	<b>(\$2,457,600.76)</b>
<b>Expenditures</b>						
Instructional Services	\$312,615.00	\$265,388.47	\$47,226.53	\$16,757,196.21	\$14,294,040.18	\$2,463,156.03
Instructional Support Services	\$265,280.00	\$234,892.45	\$30,387.55	\$6,008,554.30	\$5,227,897.49	\$780,656.81
Operation & Maintenance Services	\$18,356.00	\$14,179.16	\$4,176.84	\$2,868,699.61	\$2,764,396.19	\$104,303.42
Auxiliary Services	\$8,741.00	\$3,403.72	\$5,337.28	\$5,137,591.50	\$5,652,990.35	(\$515,398.85)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,940,305.38	\$1,583,167.42	\$357,137.96
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,435,317.26	\$2,473,033.43	\$962,283.83
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,932,003.22	\$1,937,614.68	(\$5,611.46)
Other Expenditures	\$207,148.00	\$197,618.13	\$9,529.87	\$2,263,208.83	\$1,465,114.34	\$798,094.49
<b>Total Expenditures:</b>	<b>\$812,140.00</b>	<b>\$715,481.93</b>	<b>\$96,658.07</b>	<b>\$40,342,876.31</b>	<b>\$35,398,254.08</b>	<b>\$4,944,622.23</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$11,848.31	\$11,848.31	\$550,921.60	\$1,317,305.21	\$766,383.61
Other Financing Uses:	\$0.00	\$88,222.90	(\$88,222.90)	\$529,489.07	\$273,668.14	\$255,820.93
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$76,374.59)</b>	<b>(\$76,374.59)</b>	<b>\$21,432.53</b>	<b>\$1,043,637.07</b>	<b>\$1,022,204.54</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$152,755.00</b>	<b>\$176,429.70</b>	<b>\$23,674.70</b>	<b>(\$307,958.48)</b>	<b>\$3,201,267.53</b>	<b>\$3,509,226.01</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$625,413.02</b>	<b>\$664,626.13</b>	<b>\$39,213.11</b>	<b>\$6,863,335.87</b>	<b>\$12,519,232.56</b>	<b>\$5,655,896.69</b>
<b>Ending Fund Balance:</b>	<b>\$778,168.02</b>	<b>\$841,055.83</b>	<b>\$62,887.81</b>	<b>\$6,555,377.39</b>	<b>\$15,720,500.09</b>	<b>\$9,165,122.70</b>

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