

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 08**

Exhibit F-I-A

**060 - Sumter County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$4,046,092.11	\$217,333.85	\$65,774.90	\$3,142,347.25	\$0.00	\$16,256.35	\$0.00
Investments	(\$33.26)	\$3,842.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$12,039.52	\$180,010.35	\$0.00	\$16,311.43	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$14,040.23	\$51,347.47	\$0.00	\$0.00	\$0.00	\$5,673.70	\$0.00
Inventories	\$0.00	\$30,519.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$15,244.36)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,705,828.94
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,323,900.71)
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,231,120.32
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,056,894.24</b>	<b>\$483,054.09</b>	<b>\$65,774.90</b>	<b>\$3,158,658.68</b>	<b>\$0.00</b>	<b>\$21,930.05</b>	<b>\$53,613,048.55</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,679.16	\$5,499.59	\$0.00	\$0.00	\$0.00	\$462.06	\$0.00
Interfund Payable	\$131,566.60	\$0.00	\$0.00	\$0.00	\$0.00	\$12,188.52	\$0.00
Other Liabilities	\$854.16	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,530.29)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,907,219.61
<b>Total Liabilities:</b>	<b>\$134,099.92</b>	<b>\$5,499.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,120.29</b>	<b>\$14,907,219.61</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,705,828.94
Contributed Capital							
Reserved Fund Balance	\$178,809.44	\$123,919.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$3,743,984.88	\$353,634.59	\$65,774.90	\$3,158,658.68	\$0.00	\$13,809.76	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,922,794.32</b>	<b>\$477,554.50</b>	<b>\$65,774.90</b>	<b>\$3,158,658.68</b>	<b>\$0.00</b>	<b>\$13,809.76</b>	<b>\$38,705,828.94</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,056,894.24</b>	<b>\$483,054.09</b>	<b>\$65,774.90</b>	<b>\$3,158,658.68</b>	<b>\$0.00</b>	<b>\$21,930.05</b>	<b>\$53,613,048.55</b>

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