

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2014, Fiscal Period 11**

Exhibit F-I-A

**060 - Sumter 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	\$4,095,621.27	(\$227,205.13)	\$65,774.90	\$3,185,042.25	\$0.00	\$23,571.90	\$0.00
Investments	(\$82.87)	\$3,754.43	\$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	\$6,199.04	\$51,347.47	\$0.00	\$0.00	\$0.00	\$3,149.92	\$0.00
Inventories	\$0.00	\$30,519.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$16,876.10)	\$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>\$4,096,900.86</b>	<b>\$38,426.68</b>	<b>\$65,774.90</b>	<b>\$3,201,353.68</b>	<b>\$0.00</b>	<b>\$26,721.82</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	(\$7,847.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$9,594.00	\$0.00
Other Liabilities	\$3,557.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,856.00	\$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>(\$2,611.01)</b>	<b>\$5,499.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,912.06</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	\$41,976.55	\$136,052.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$4,057,535.32	(\$103,125.57)	\$65,774.90	\$3,201,353.68	\$0.00	\$13,809.76	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,099,511.87</b>	<b>\$32,927.09</b>	<b>\$65,774.90</b>	<b>\$3,201,353.68</b>	<b>\$0.00</b>	<b>\$13,809.76</b>	<b>\$38,705,828.94</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,096,900.86</b>	<b>\$38,426.68</b>	<b>\$65,774.90</b>	<b>\$3,201,353.68</b>	<b>\$0.00</b>	<b>\$26,721.82</b>	<b>\$53,613,048.55</b>

Information in this report has NOT been reconciled to the corresponding bank statements.