

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 06

Exhibit F-I-A

060 - Sumter County Schools

Description	GOVERNMENTAL				PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service	Capital Projects			
Assets and Other Debits:							
Assets:							
Cash	\$3,370,928.39	(\$47,463.27)	\$229,885.29	\$2,809,476.06	\$0.00	\$134,811.48	\$0.00
Investments							
Receivables	(\$224,888.59)	\$285,908.91	\$0.00	\$0.00	\$0.00	\$7,762.19	\$0.00
Interfund Receivables	\$370,128.14	\$102,233.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$27,734.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$9,638.43	\$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	\$0.00
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,335,890.50
Other Debits:							\$459,819.30
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,917,780.97
Other Debits							
Total Assets and Other Debits:	\$3,525,806.37	\$368,413.65	\$229,885.29	\$2,809,476.06	\$0.00	\$142,573.67	\$53,713,490.77
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$469.36	\$171.91	\$0.00	(\$2,799.54)	\$0.00	\$0.00	\$0.00
Interfund Payable	\$529,484.11	\$370,578.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$51,720.10	\$0.08	\$0.00	\$0.00	\$0.00	\$115,797.82	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,917,780.97
Total Liabilities:	\$581,673.57	\$370,750.13	\$0.00	(\$2,799.54)	\$0.00	\$115,797.82	\$15,917,780.97
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,795,709.80
Contributed Capital							
Reserved Fund Balance	\$200,211.31	\$505,283.24	\$0.00	\$39,938.00	\$0.00	\$1,815.63	\$0.00
Unreserved Fund balance	\$2,743,921.49	(\$507,619.72)	\$229,885.29	\$2,772,337.60	\$0.00	\$24,960.22	\$0.00
Total Fund Equity:	\$2,944,132.80	(\$2,336.48)	\$229,885.29	\$2,812,275.60	\$0.00	\$26,775.85	\$37,795,709.80
Total Liabilities and Fund Equity:	\$3,525,806.37	\$368,413.65	\$229,885.29	\$2,809,476.06	\$0.00	\$142,573.67	\$53,713,490.77

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
 For Fiscal Year 2021, Fiscal Period 06

060 - Sumter County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$4,270,254.46	\$0.00	\$0.00	\$81,258.00	\$0.00	\$4,351,512.46
Federal Sources	\$140.00	\$1,121,232.73	\$0.00	\$0.00	\$0.00	\$1,121,372.73
Local Sources	\$1,530,653.73	\$5,199.13	\$1,037,564.64	\$93.36	\$0.00	\$2,573,510.86
Other Sources	\$28,735.75	\$0.00	\$0.00	\$0.00	\$0.00	\$28,735.75
Total Revenues:	\$5,829,783.94	\$1,126,431.86	\$1,037,564.64	\$81,351.36	\$0.00	\$8,075,131.80
Expenditures						
Instructional Services	\$2,634,114.83	\$496,558.17	\$0.00	\$0.00	\$1,572.55	\$3,132,245.55
Instructional Support Services	\$1,059,167.27	\$332,180.55	\$0.00	\$0.00	\$0.00	\$1,391,347.82
Operation & Maintenance Services	\$592,707.91	\$57,226.68	\$0.00	\$0.00	\$0.00	\$649,934.59
Auxiliary Services	\$626,133.75	\$465,793.56	\$0.00	\$0.00	\$0.00	\$1,091,927.31
General Administrative Services	\$434,287.57	\$105,755.01	\$0.00	\$0.00	\$0.00	\$540,042.58
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$808,386.25	\$161,065.33	\$0.00	\$969,451.58
Other Expenditures	\$115,676.37	\$56,688.16	\$0.00	\$0.00	\$0.00	\$172,364.53
Total Expenditures:	\$5,462,087.70	\$1,514,202.13	\$808,386.25	\$161,065.33	\$1,572.55	\$7,947,313.96
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$0.00	\$1,037,470.66	\$0.00	\$0.00	\$1,037,470.66
Other Fund Uses:	\$0.00	\$0.00	\$1,037,470.66	\$0.00	\$0.00	\$1,037,470.66
Total Other Fund Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over Under) Expenditures and Other Fund Uses:	\$367,696.24	(\$387,770.27)	\$229,178.39	(\$79,713.97)	(\$1,572.55)	\$127,817.84
Beginning Fund Balance - October 1:	\$2,576,436.56	\$385,433.79	\$706.90	\$2,891,989.57	\$28,348.40	\$5,882,915.22
Ending Fund Balance:	\$2,944,132.80	(\$2,336.48)	\$229,885.29	\$2,812,275.60	\$26,775.85	\$6,010,733.06

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-III-A

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2021, Fiscal Period 06

060 - Sumter County Schools

Description	GENERAL			SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$8,835,138.46	\$4,270,254.46	(\$4,564,884.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,514.10	\$140.00	(\$1,374.10)	\$5,108,293.47	\$1,121,232.73	(\$3,987,060.74)
Local Sources	\$3,017,577.80	\$1,530,653.73	(\$1,486,924.07)	\$292,864.00	\$5,199.13	(\$287,664.87)
Other Sources	\$16,222.50	\$28,735.75	\$12,513.25	\$59,000.00	\$0.00	(\$59,000.00)
Total Revenues:	\$11,870,452.86	\$5,829,783.94	(\$6,040,668.92)	\$5,460,157.47	\$1,126,431.86	(\$4,333,725.61)
Expenditures						
Instructional Services	\$5,425,308.14	\$2,634,114.83	\$2,791,193.31	\$1,870,794.65	\$496,558.17	\$1,374,236.48
Instructional Support Services	\$2,172,989.29	\$1,059,167.27	\$1,113,822.02	\$1,058,391.16	\$332,180.55	\$726,210.61
Operation & Maintenance Services	\$1,390,119.01	\$592,707.91	\$797,411.10	\$668,679.80	\$57,226.68	\$611,453.12
Auxiliary Services	\$1,606,762.52	\$626,133.75	\$980,628.77	\$1,621,979.00	\$465,793.56	\$1,156,185.44
General Administrative Services	\$910,273.00	\$434,287.57	\$475,985.43	\$331,665.21	\$105,755.01	\$225,910.20
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$242,979.00	\$115,676.37	\$127,302.63	\$218,967.65	\$56,688.16	\$162,279.49
Total Expenditures:	\$11,748,430.96	\$5,462,087.70	\$6,286,343.26	\$5,770,477.47	\$1,514,202.13	\$4,256,275.34
Other Financing Sources (Uses)						
Other Financing Sources:	\$478,482.21	\$0.00	(\$478,482.21)	\$406,030.30	\$0.00	(\$406,030.30)
Other Financing Uses:	\$406,030.30	\$0.00	\$406,030.30	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$72,451.91	\$0.00	(\$72,451.91)	\$406,030.30	\$0.00	(\$406,030.30)
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$194,473.81	\$367,696.24	\$173,222.43	\$95,710.30	(\$387,770.27)	(\$483,480.57)
Beginning Fund Balance - Oct. 1:	\$2,576,436.56	\$2,576,436.56	\$0.00	\$385,433.79	\$385,433.79	\$0.00
Ending Fund Balance:	\$2,770,910.37	\$2,944,132.80	\$173,222.43	\$481,144.09	(\$2,336.48)	(\$483,480.57)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-III-B

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2021, Fiscal Period 06

060 - Sumter County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$458,653.00	\$81,258.00	(\$377,395.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,490,307.00	\$1,037,564.64	(\$452,742.36)	\$0.00	\$93.36	\$93.36
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,490,307.00	\$1,037,564.64	(\$452,742.36)	\$458,653.00	\$81,351.36	(\$377,301.64)
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	\$183,830.41	\$0.00	\$183,830.41
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						
Debt Service	\$1,038,092.50	\$808,386.25	\$229,706.25	\$311,969.91	\$161,065.33	\$150,904.58
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,038,092.50	\$808,386.25	\$229,706.25	\$495,800.32	\$161,065.33	\$334,734.99
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,037,470.66	\$1,037,470.66	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$231,810.00	\$1,037,470.66	(\$805,660.66)	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$231,810.00)	\$0.00	\$231,810.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$220,404.50	\$229,178.39	\$8,773.89	(\$37,147.32)	(\$79,713.97)	(\$42,566.65)
Beginning Fund Balance - Oct. 1:	\$706.90	\$706.90	\$0.00	\$2,891,989.57	\$2,891,989.57	\$0.00
Ending Fund Balance:	\$221,111.40	\$229,885.29	\$8,773.89	\$2,854,842.25	\$2,812,275.60	(\$42,566.65)

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 2021, Fiscal Period 06**

060 - Sumter County Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$9,293,791.46	\$4,351,512.46	(\$4,942,279.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,109,807.57	\$1,121,372.73	(\$3,988,434.84)
Local Sources	\$59,928.00	\$0.00	(\$59,928.00)	\$4,860,676.80	\$2,573,510.86	(\$2,287,165.94)
Other Sources	\$0.00	\$0.00	\$0.00	\$75,222.50	\$28,735.75	(\$46,486.75)
Total Revenues:	\$59,928.00	\$0.00	(\$59,928.00)	\$19,339,498.33	\$8,075,131.80	(\$11,264,366.53)
Expenditures						
Instructional Services	\$42,773.00	\$1,572.55	\$41,200.45	\$7,338,875.79	\$3,132,245.55	\$4,206,630.24
Instructional Support Services	\$12,594.00	\$0.00	\$12,594.00	\$3,243,974.45	\$1,391,347.82	\$1,852,626.63
Operation & Maintenance Services	\$353.00	\$0.00	\$353.00	\$2,242,982.22	\$649,934.59	\$1,593,047.63
Auxiliary Services	\$4,208.00	\$0.00	\$4,208.00	\$3,232,949.52	\$1,091,927.31	\$2,141,022.21
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,241,938.21	\$540,042.58	\$701,895.63
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,350,062.41	\$969,451.58	\$380,610.83
Other Expenditures	\$0.00	\$0.00	\$0.00	\$461,946.65	\$172,364.53	\$289,582.12
Total Expenditures:	\$59,928.00	\$1,572.55	\$58,355.45	\$19,112,729.25	\$7,947,313.96	\$11,165,415.29
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$884,512.51	\$1,037,470.66	\$152,958.15
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$637,840.30	\$1,037,470.66	(\$399,630.36)
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$246,672.21	\$0.00	(\$246,672.21)
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$0.00	(\$1,572.55)	(\$1,572.55)	\$473,441.29	\$127,817.84	(\$345,623.45)
Beginning Fund Balance - Oct. 1:	\$28,348.40	\$28,348.40	\$0.00	\$5,882,915.22	\$5,882,915.22	\$0.00
Ending Fund Balance:	\$28,348.40	\$26,775.85	(\$1,572.55)	\$6,356,356.51	\$6,010,733.06	(\$345,623.45)

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

**SUMTER COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
03/01/2021 - 03/31/2021**

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
109239	SUMTER COUNTY RECORD JOURNAL	\$0.00	\$0.00	\$294.75	ADVERTISING
109240	SOUTHERN DUPLICATING	\$1,492.50	\$13,647.80	\$4,647.60	EQUIP MAINT AGREEMTS;DATA PROCESSING SUPP;FOOD SERVICES
109241	Ala. State Dept. of Education	\$0.00	\$186,790.20	\$0.00	INTERGOVT PAYABLE
109242	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$28,321.78	ELECTRICITY
109243	AT&T-019	\$0.00	\$0.00	\$3,923.64	TELEPHONE
109244	BERETHA WASHINGTON	\$0.00	\$0.00	\$151.75	IN-STATE
109245	CINTAS #215	\$0.00	\$0.00	\$433.44	JANITORIAL SUPPLIES
109246	COOKS PEST CONTROL, INC	\$0.00	\$0.00	\$1,250.00	JANITORIAL SUPPLIES
109247	MARJORIE HALL	\$0.00	\$357.00	\$0.00	OTHER PURCHASED SERV
109248	HELPING HANDS THERAPY	\$0.00	\$0.00	\$3,700.00	OTHER PURCHASED SERV
109249	Howard Technology Solutions	\$0.00	\$156,600.00	\$0.00	COMPUTER HARDWARE
109250	JEREMY QUINONES MARTEZ INGE	\$0.00	\$0.00	\$3,062.50	MEDICAL/HEALTH SERVI
109251	ANTONIO MOTON	\$0.00	\$0.00	\$1,300.00	MAINTENANCE SUPPLIES
109252	PITNEY BOWES	\$0.00	\$0.00	\$213.00	POSTAGE
109253	QUILL LLC	\$233.07	\$0.00	\$0.00	OFFICE SUPPLIES
109254	SHARON NELSON	\$0.00	\$0.00	\$209.96	IN-STATE
109255	TRANSPORTATION SOUTH, INC	\$344.76	\$0.00	\$0.00	VEHICLE PARTS
109256	CORPORATE BILLING, LLC	\$4,314.50	\$0.00	\$0.00	VEHICLE PARTS
109257	WM CORPORATE SERVICES, INC	\$0.00	\$0.00	\$645.21	WATER AND SEWAGE
109258	MARY BELINDA WHITEHEAD	\$0.00	\$619.84	\$0.00	IN-STATE
109259	CITY OF LIVINGSTON	\$0.00	\$0.00	\$20,701.14	WATER AND SEWAGE;NATURAL GAS
109260	CITY OF YORK	\$0.00	\$0.00	\$8,839.39	NATURAL GAS;WATER AND SEWAGE
109261	KELLY SERVICES, INC	\$5,609.52	\$3,209.49	\$3,463.80	OTHER PURCHASED SERV
109262	REGIONS BANK	\$0.00	\$0.00	\$1,650.00	BANK SERVICE CHARGES
109263	SOUTHERN DUPLICATING	\$0.00	\$0.00	\$960.26	EQUIP MAINT AGREEMTS
109264	BIMBO BAKERIES USA, INC	\$0.00	\$1,374.20	\$0.00	PURCHASED FOOD
109265	CINTAS #215	\$0.00	\$275.67	\$0.00	FOOD SERV SUPPLIES
109266	COOKS PEST CONTROL, INC	\$0.00	\$150.00	\$0.00	FOOD SERVICES
109267	FORESTWOOD FARM INC	\$0.00	\$5,706.00	\$0.00	PURCHASED FOOD
109268	HEATHER SHAMBRY	\$0.00	\$33.60	\$0.00	LOCAL DISTRICT
109269	HUMITECH OF WEST ALABAMA	\$0.00	\$277.00	\$0.00	FOOD SERVICES
109270	THE GALLINI GROUP, L.L.C.	\$0.00	\$0.00	\$6,500.00	LEGAL FEES
109271	THE MERCHANTS COMPANY	\$0.00	\$26,295.76	\$0.00	PURCHASED FOOD;FOOD SERV SUPPLIES

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
109272	NEW DAIRY OPCO, LLC	\$0.00	\$7,420.05	\$0.00	PURCHASED FOOD
109273	NEWELL PAPER COMPANY	\$0.00	\$65.29	\$0.00	FOOD SERV SUPPLIES
109274	WILLIE Y. ROBINSON	\$0.00	\$16.63	\$0.00	LOCAL DISTRICT
109275	SOUTHERN DUPLICATING	\$0.00	\$58.00	\$0.00	FOOD SERVICES
109276	THE LODGE at GULF STATE PARK	\$0.00	\$539.01	\$0.00	IN-STATE
109277	ANTHONY L. GARDNER	\$0.00	\$0.00	\$696.35	LOCAL DISTRICT
109278	REGIONS BANK	\$0.00	\$0.00	\$469.00	IN-STATE
		\$11,994.35	\$403,435.54	\$91,433.57	