

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-I-A

Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 02

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
Assets and Other Debits:							
Assets:							
Cash	\$1,471,016.90	\$535,475.47	\$454,313.58	\$1,798,843.34	\$0.00	\$26,556.36	\$0.00
Investments							
Receivables	(\$2,069.18)	(\$17,644.08)	\$0.00	\$0.00	\$0.00	\$7,762.19	\$0.00
Interfund Receivables	\$425,320.67	\$501,025.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$29,607.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$12,424.62	\$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	\$37,277,684.94
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,373,386.26
Other Debits							
Total Assets and Other Debits:	\$1,906,693.01	\$1,048,464.03	\$454,313.58	\$1,798,843.34	\$0.00	\$34,318.55	\$52,651,071.20
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$49.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$265,867.77	\$418,541.86	\$0.00	\$0.00	\$0.00	\$6,778.81	\$0.00
Other Liabilities	\$57,961.97	\$279,673.85	\$0.00	\$0.00	\$0.00	(\$5,407.03)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,373,386.26
Total Liabilities:	\$323,829.74	\$698,265.62	\$0.00	\$0.00	\$0.00	\$1,371.78	\$15,373,386.26
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,277,684.94
Contributed Capital							
Reserved Fund Balance	\$54,428.84	\$124,890.36	\$0.00	\$3,550.00	\$0.00	\$2,163.50	\$0.00
Unreserved Fund balance	\$1,528,434.43	\$225,308.05	\$454,313.58	\$1,795,293.34	\$0.00	\$30,783.27	\$0.00
Total Fund Equity:	\$1,582,863.27	\$350,198.41	\$454,313.58	\$1,798,843.34	\$0.00	\$32,946.77	\$37,277,684.94
Total Liabilities and Fund Equity:	\$1,906,693.01	\$1,048,464.03	\$454,313.58	\$1,798,843.34	\$0.00	\$34,318.55	\$52,651,071.20

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 2019, Fiscal Period 02

060 - Sumter County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$1,673,056.00	\$0.00	\$0.00	\$24,880.00	\$0.00	\$1,697,936.00
Federal Sources	\$40.00	\$213,144.95	\$0.00	\$0.00	\$0.00	\$213,184.95
Local Sources	\$334,989.02	\$94,718.84	\$452,145.70	\$2,778.28	\$31,686.95	\$916,318.79
Other Sources	\$17,294.74	\$550.25	\$0.00	\$0.00	\$0.00	\$17,844.99
Total Revenues:	\$2,025,379.76	\$308,414.04	\$452,145.70	\$27,658.28	\$31,686.95	\$2,845,284.73
Expenditures						
Instructional Services	\$1,041,882.91	\$108,969.57	\$0.00	\$0.00	\$9,053.32	\$1,159,905.80
Instructional Support Services	\$382,702.73	\$41,465.94	\$0.00	\$0.00	\$0.00	\$424,168.67
Operation & Maintenance Services	\$139,094.60	\$0.00	\$0.00	\$0.00	\$0.00	\$139,094.60
Auxiliary Services	\$227,418.59	\$214,472.80	\$0.00	\$0.00	\$869.00	\$442,760.39
General Administrative Services	\$127,827.47	\$48,693.17	\$0.00	\$0.00	\$0.00	\$176,520.64
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$39,513.70	\$0.00	\$39,513.70
Other Expenditures	\$27,308.33	\$13,099.32	\$0.00	\$0.00	\$11,790.61	\$52,198.26
Total Expenditures:	\$1,946,234.63	\$426,700.80	\$0.00	\$39,513.70	\$21,712.93	\$2,434,162.06
Other Fund Sources (Uses)						
Other Fund Sources:	\$1,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,725.00
Other Fund Uses:	\$0.00	\$1,485.00	\$0.00	\$0.00	\$820.00	\$2,305.00
Total Other Fund Sources (Uses):	\$1,725.00	(\$1,485.00)	\$0.00	\$0.00	(\$820.00)	(\$580.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$80,870.13	(\$119,771.76)	\$452,145.70	(\$11,855.42)	\$9,154.02	\$410,542.67
Beginning Fund Balance - October 1:	\$1,501,993.14	\$469,970.17	\$2,167.88	\$1,810,698.76	\$23,792.75	\$3,808,622.70
Ending Fund Balance:	\$1,582,863.27	\$350,198.41	\$454,313.58	\$1,798,843.34	\$32,946.77	\$4,219,165.37

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 2019, Fiscal Period 02

060 - Sumter County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$10,194,521.68	\$1,673,056.00	(\$8,521,465.68)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,400.00	\$40.00	(\$1,360.00)	\$3,352,631.00	\$213,144.95	(\$3,139,486.05)
Local Sources	\$2,723,040.00	\$334,989.02	(\$2,388,050.98)	\$278,929.00	\$94,718.84	(\$184,210.16)
Other Sources	\$15,000.00	\$17,294.74	\$2,294.74	\$59,000.00	\$550.25	(\$58,449.75)
Total Revenues:	\$12,933,961.68	\$2,025,379.76	(\$10,908,581.92)	\$3,690,560.00	\$308,414.04	(\$3,382,145.96)
Expenditures						
Instructional Services	\$6,582,330.00	\$1,041,882.91	\$5,540,447.09	\$928,931.18	\$108,969.57	\$819,961.61
Instructional Support Services	\$2,272,359.00	\$382,702.73	\$1,889,656.27	\$528,590.60	\$41,465.94	\$487,124.66
Operation & Maintenance Services	\$1,079,292.00	\$139,094.60	\$940,197.40	\$36,555.18	\$0.00	\$36,555.18
Auxiliary Services	\$1,444,919.00	\$227,418.59	\$1,217,500.41	\$1,834,715.21	\$214,472.80	\$1,620,242.41
General Administrative Services	\$972,068.00	\$127,827.47	\$844,240.53	\$331,180.09	\$48,693.17	\$282,486.92
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$175,988.68	\$27,308.33	\$148,680.35	\$242,536.95	\$13,099.32	\$229,437.63
Total Expenditures:	\$12,526,956.68	\$1,946,234.63	\$10,580,722.05	\$3,902,509.21	\$426,700.80	\$3,475,808.41
Other Financing Sources (Uses)						
Other Financing Sources:	\$387,429.66	\$1,725.00	(\$385,704.66)	\$503,325.93	\$0.00	(\$503,325.93)
Other Financing Uses:	\$502,145.11	\$0.00	\$502,145.11	\$0.00	\$1,485.00	(\$1,485.00)
Total Other Financing Sources (Uses):	(\$114,715.45)	\$1,725.00	\$116,440.45	\$503,325.93	(\$1,485.00)	(\$504,810.93)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$292,289.55	\$80,870.13	(\$211,419.42)	\$291,376.72	(\$119,771.76)	(\$411,148.48)
Beginning Fund Balance - Oct. 1:	\$1,160,629.09	\$1,501,993.14	\$341,364.05	\$397,931.66	\$469,970.17	\$72,038.51
Ending Fund Balance:	\$1,452,918.64	\$1,582,863.27	\$129,944.63	\$689,308.38	\$350,198.41	(\$339,109.97)

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 2019, Fiscal Period 02

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	\$532,413.00	\$24,880.00	(\$507,533.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,378,000.00	\$452,145.70	(\$925,854.30)	\$0.00	\$2,778.28	\$2,778.28
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,378,000.00	\$452,145.70	(\$925,854.30)	\$532,413.00	\$27,658.28	(\$504,754.72)
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	\$125,500.00	\$0.00	\$125,500.00
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						
Debt Service	\$1,040,310.00	\$0.00	\$1,040,310.00	\$422,422.79	\$39,513.70	\$382,909.09
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,040,310.00	\$0.00	\$1,040,310.00	\$547,922.79	\$39,513.70	\$508,409.09
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$202,000.00	\$0.00	\$202,000.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$202,000.00)	\$0.00	\$202,000.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$135,690.00	\$452,145.70	\$316,455.70	(\$15,509.79)	(\$11,855.42)	\$3,654.37
Beginning Fund Balance - Oct. 1:	\$0.00	\$2,167.88	\$2,167.88	\$1,611,737.70	\$1,810,698.76	\$198,961.06
Ending Fund Balance:	\$135,690.00	\$454,313.58	\$318,623.58	\$1,596,227.91	\$1,798,843.34	\$202,615.43

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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 2019, Fiscal Period 02

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	\$10,726,934.68	\$1,697,936.00	(\$9,028,998.68)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,354,031.00	\$213,184.95	(\$3,140,846.05)
Local Sources	\$57,091.00	\$31,686.95	(\$25,404.05)	\$4,437,060.00	\$916,318.79	(\$3,520,741.21)
Other Sources	\$0.00	\$0.00	\$0.00	\$74,000.00	\$17,844.99	(\$56,155.01)
Total Revenues:	\$57,091.00	\$31,686.95	(\$25,404.05)	\$18,592,025.68	\$2,845,284.73	(\$15,746,740.95)
Expenditures						
Instructional Services	\$42,065.00	\$9,053.32	\$33,011.68	\$7,553,326.18	\$1,159,905.80	\$6,393,420.38
Instructional Support Services	\$11,991.00	\$0.00	\$11,991.00	\$2,812,940.60	\$424,168.67	\$2,388,771.93
Operation & Maintenance Services	\$335.00	\$0.00	\$335.00	\$1,241,682.18	\$139,094.60	\$1,102,587.58
Auxiliary Services	\$4,014.00	\$869.00	\$3,145.00	\$3,283,648.21	\$442,760.39	\$2,840,887.82
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,303,248.09	\$176,520.64	\$1,126,727.45
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,462,732.79	\$39,513.70	\$1,423,219.09
Other Expenditures	\$0.00	\$11,790.61	(\$11,790.61)	\$418,525.63	\$52,198.26	\$366,327.37
Total Expenditures:	\$58,405.00	\$21,712.93	\$36,692.07	\$18,076,103.68	\$2,434,162.06	\$15,641,941.62
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$890,755.59	\$1,725.00	(\$889,030.59)
Other Financing Uses:	\$0.00	\$820.00	(\$820.00)	\$704,145.11	\$2,305.00	\$701,840.11
Total Other Financing Sources (Uses):	\$0.00	(\$820.00)	(\$820.00)	\$186,610.48	(\$580.00)	(\$187,190.48)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,314.00)	\$9,154.02	\$10,468.02	\$702,532.48	\$410,542.67	(\$291,989.81)
Beginning Fund Balance - Oct. 1:	\$21,727.00	\$23,792.75	\$2,065.75	\$3,192,025.45	\$3,808,622.70	\$616,597.25
Ending Fund Balance:	\$20,413.00	\$32,946.77	\$12,533.77	\$3,894,557.93	\$4,219,165.37	\$324,607.44

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

**SUMTER COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
11/01/2018 - 11/30/2018**

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
106669	AASSP	\$0.00	\$275.00	\$0.00	REGISTRATION FEES
106670	DR. NANCY J. FOX	\$0.00	\$135.00	\$0.00	REGISTRATION FEES
106671	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$14,207.18	ELECTRICITY
106672	LILLIE ANTHONY	\$0.00	\$715.00	\$0.00	OTHER PURCHASED SERV
106673	ARC Pediatric Speech Services	\$0.00	\$0.00	\$6,000.00	OTHER PURCHASED SERV
106674	AT&T-019	\$0.00	\$0.00	\$11,940.95	TELEPHONE
106675	CITY OF YORK	\$0.00	\$0.00	\$2,220.70	WATER AND SEWAGE;NATURAL GAS
106676	SANDRA JEAN FOSTER	\$0.00	\$645.95	\$0.00	OTHER PURCHASED SERV
106677	Glenda Lightfoot	\$0.00	\$687.50	\$0.00	OTHER PURCHASED SERV
106678	Helping Hands Therapy	\$0.00	\$0.00	\$3,700.00	OTHER PURCHASED SERV
106679	KIMBERELY PARKER PACE	\$416.91	\$0.00	\$0.00	STAFF ED SERVICES
106680	MORRIS AND SONS CONSTRUCTION	\$0.00	\$0.00	\$1,050.00	OTHER PURCHASED SERV
106681	JOHNNY PATRICK	\$0.00	\$0.00	\$166.60	IN-STATE
106682	Pinnacle Public Finance Inc	\$39,513.70	\$0.00	\$0.00	PRINCIPAL;INTEREST
106683	RAINCROW C/O STAN ELLER	\$0.00	\$0.00	\$150.00	OTHER PURCHASED SERV
106684	SHELIA SHARP	\$0.00	\$38.15	\$0.00	LOCAL DISTRICT
106685	BRUNO SIMMONS	\$407.10	\$0.00	\$0.00	STAFF ED SERVICES
106686	ALEXIS TOWNSEND	\$0.00	\$723.40	\$0.00	OTHER PURCHASED SERV
106687	JULENE DELAINE	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT
106688	INFORMATION TRANSPORT SOLUTION	\$0.00	\$0.00	\$3,095.70	TELECOMMUNICATION
106689	JACKIE MEEKS	\$0.00	\$0.00	\$45.43	IN-STATE
106690	JOHNNY PATRICK	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT
106691	PETROLEUM TRADERS CORP	\$18,251.68	\$0.00	\$0.00	FUEL-DIESEL
106692	SSA	\$0.00	\$0.00	\$3,504.77	REGISTRATION FEES
106693	SUMTER COUNTY WATER AUTHORITY	\$0.00	\$0.00	\$506.00	WATER AND SEWAGE
106694	DAISYBELLE THOMAS-QUINNEY	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT
106695	ROSALIND VANN	\$0.00	\$0.00	\$35.43	IN-STATE
106696	Waste Management	\$0.00	\$0.00	\$669.28	WATER AND SEWAGE
106697	HEATHER SHAMBRY	\$0.00	\$763.14	\$0.00	IN-STATE
106698	HUMITECH OF WEST ALABAMA	\$0.00	\$277.00	\$0.00	FOOD SERVICES
106699	LUVEL/PRAIRIE FARM DAIRY	\$0.00	\$3,907.84	\$0.00	PURCHASED FOOD
106700	THE MERCHANTS COMPANY	\$0.00	\$53,191.38	\$0.00	PURCHASED FOOD;FOOD SERV SUPPLIES
106701	OUTSIDE THE BOX FOOD SVC TRAIN	\$0.00	\$1,147.68	\$0.00	FOOD SERVICES

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
106702	REGIONAL PRODUCE DISTRIBUTOR,	\$0.00	\$5,752.00	\$0.00	PURCHASED FOOD
106703	WILLIE Y. ROBINSON	\$0.00	\$211.46	\$0.00	LOCAL DISTRICT
106704	PATRICIA WILLIAMS	\$0.00	\$35.97	\$0.00	LOCAL DISTRICT
106705	SHELIA J. DIAL	\$0.00	\$0.00	\$555.00	MEDICAL/HEALTH SERVI
106706	CAROL FITCH	\$0.00	\$0.00	\$4,320.00	MEDICAL/HEALTH SERVI
106707	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$16,142.02	ELECTRICITY
106708	AT & T	\$0.00	\$0.00	\$11,327.19	TELEPHONE
106709	JOHNNIE H. DELAINE	\$0.00	\$2,160.00	\$0.00	SUBSTITUTES
106710	ANTHONY L. GARDNER	\$0.00	\$0.00	\$350.00	LOCAL DISTRICT
106711	PITNEY BOWES	\$0.00	\$0.00	\$500.00	POSTAGE
106712	SUMTER INSURANCE AGENCIES, INC	\$8,577.13	\$0.00	\$0.00	INSURANCE SERVICES
106713	Verizon Wireless	\$0.00	\$0.00	\$2,459.90	TELEPHONE
106714	REGIONS BANK	\$0.00	\$0.00	\$99.64	IN-STATE
106715	REGIONS BANK	\$0.00	\$0.00	\$1,771.42	IN-STATE
		\$67,166.52	\$70,666.47	\$84,839.71	