

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 03

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	\$2,648,944.15	\$408,572.43	\$110,041.74	\$2,768,806.08	\$0.00	\$136,077.26	\$0.00
Investments							
Receivables	(\$224,888.59)	\$195,902.59	\$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	\$8,728.32	\$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:	\$2,802,912.02	\$734,443.03	\$110,041.74	\$2,768,806.08	\$0.00	\$143,839.45	\$53,713,490.77
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$469.36	\$505.91	\$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	\$186,790.28	\$0.00	\$0.00	\$0.00	\$115,798.52	\$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	\$557,874.33	\$0.00	(\$2,799.54)	\$0.00	\$115,798.52	\$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	\$106,699.35	\$121,012.78	\$0.00	\$0.00	\$0.00	\$2,665.71	\$0.00
Unreserved Fund balance	\$2,114,539.10	\$55,555.92	\$110,041.74	\$2,771,605.62	\$0.00	\$25,375.22	\$0.00
Total Fund Equity:	\$2,221,238.45	\$176,568.70	\$110,041.74	\$2,771,605.62	\$0.00	\$28,040.93	\$37,795,709.80
Total Liabilities and Fund Equity:	\$2,802,912.02	\$734,443.03	\$110,041.74	\$2,768,806.08	\$0.00	\$143,839.45	\$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 03

060 - Sumter County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$2,137,685.50	\$0.00	\$0.00	\$40,629.00	\$0.00	\$2,178,314.50
Federal Sources	\$100.00	\$515,711.29	\$0.00	\$0.00	\$0.00	\$515,811.29
Local Sources	\$296,747.14	\$357.18	\$109,334.84	\$52.38	\$0.00	\$406,491.54
Other Sources	\$13,898.43	\$0.00	\$0.00	\$0.00	\$0.00	\$13,898.43
Total Revenues:	\$2,448,431.07	\$516,068.47	\$109,334.84	\$40,681.38	\$0.00	\$3,114,515.76
Expenditures						
Instructional Services	\$1,410,681.02	\$162,568.53	\$0.00	\$0.00	\$307.47	\$1,573,557.02
Instructional Support Services	\$524,711.86	\$213,228.19	\$0.00	\$0.00	\$0.00	\$737,940.05
Operation & Maintenance Services	\$285,151.77	\$41,357.94	\$0.00	\$0.00	\$0.00	\$326,509.71
Auxiliary Services	\$325,412.68	\$222,635.80	\$0.00	\$0.00	\$0.00	\$548,048.48
General Administrative Services	\$200,511.96	\$52,877.37	\$0.00	\$0.00	\$0.00	\$253,389.33
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$161,065.33	\$0.00	\$161,065.33
Other Expenditures	\$57,159.89	\$32,265.73	\$0.00	\$0.00	\$0.00	\$89,425.62
Total Expenditures:	\$2,803,629.18	\$724,933.56	\$0.00	\$161,065.33	\$307.47	\$3,689,935.54
Other Fund Sources (Uses)						
Other Fund Sources:						\$0.00
Other Fund Uses:						\$0.00
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:	(\$355,198.11)	(\$208,865.09)	\$109,334.84	(\$120,383.95)	(\$307.47)	(\$575,419.78)
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:	\$2,221,238.45	\$176,568.70	\$110,041.74	\$2,771,605.62	\$28,040.93	\$5,307,495.44

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 2021, Fiscal Period 03

Exhibit F-III-A

060 - Sumter County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$8,835,138.46	\$2,137,685.50	(\$6,697,452.96)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,514.10	\$100.00	(\$1,414.10)	\$5,108,293.47	\$515,711.29	(\$4,592,582.18)
Local Sources	\$3,017,577.80	\$296,747.14	(\$2,720,830.66)	\$292,864.00	\$357.18	(\$292,506.82)
Other Sources	\$16,222.50	\$13,898.43	(\$2,324.07)	\$59,000.00	\$0.00	(\$59,000.00)
Total Revenues:	\$11,870,452.86	\$2,448,431.07	(\$9,422,021.79)	\$5,460,157.47	\$516,068.47	(\$4,944,089.00)
Expenditures						
Instructional Services	\$5,425,308.14	\$1,410,681.02	\$4,014,627.12	\$1,870,794.65	\$162,568.53	\$1,708,226.12
Instructional Support Services	\$2,172,989.29	\$524,711.86	\$1,648,277.43	\$1,058,391.16	\$213,228.19	\$845,162.97
Operation & Maintenance Services	\$1,390,119.01	\$285,151.77	\$1,104,967.24	\$668,679.80	\$41,357.94	\$627,321.86
Auxiliary Services	\$1,606,762.52	\$325,412.68	\$1,281,349.84	\$1,621,979.00	\$222,635.80	\$1,399,343.20
General Administrative Services	\$910,273.00	\$200,511.96	\$709,761.04	\$331,665.21	\$52,877.37	\$278,787.84
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$242,979.00	\$57,159.89	\$185,819.11	\$218,967.65	\$32,265.73	\$186,701.92
Total Expenditures:	\$11,748,430.96	\$2,803,629.18	\$8,944,801.78	\$5,770,477.47	\$724,933.56	\$5,045,543.91
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	(\$355,198.11)	(\$549,671.92)	\$95,710.30	(\$208,865.09)	(\$304,575.39)
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	\$2,221,238.45	(\$549,671.92)	\$481,144.09	\$176,568.70	(\$304,575.39)

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 2021, Fiscal Period 03

060 - Sumter County Schools

Description	DEBT SERVICE			VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual			Budget	Actual	
Revenues							
State Sources	\$0.00	\$0.00	\$0.00		\$458,653.00	\$40,629.00	(\$418,024.00)
Federal Sources	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Local Sources	\$1,490,307.00	\$109,334.84	(\$1,380,972.16)		\$0.00	\$52.38	\$52.38
Other Sources	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,490,307.00	\$109,334.84	(\$1,380,972.16)		\$458,653.00	\$40,681.38	(\$417,971.62)
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					\$0.00	\$0.00	\$0.00
Debt Service	\$1,038,092.50	\$0.00	\$1,038,092.50		\$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	\$0.00	\$1,038,092.50		\$495,800.32	\$161,065.33	\$334,734.99
Other Financing Sources (Uses)							
Other Financing Sources:	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$231,810.00	\$0.00	\$231,810.00		\$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	\$109,334.84	(\$111,069.66)		(\$37,147.32)	(\$120,383.95)	(\$83,236.63)
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	\$110,041.74	(\$111,069.66)		\$2,854,842.25	\$2,771,605.62	(\$83,236.63)

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 03

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	\$2,178,314.50	(\$7,115,476.96)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,109,807.57	\$515,811.29	(\$4,593,996.28)
Local Sources	\$59,928.00	\$0.00	(\$59,928.00)	\$4,860,676.80	\$406,491.54	(\$4,454,185.26)
Other Sources	\$0.00	\$0.00	\$0.00	\$75,222.50	\$13,898.43	(\$61,324.07)
Total Revenues:	\$59,928.00	\$0.00	(\$59,928.00)	\$19,339,498.33	\$3,114,515.76	(\$16,224,982.57)
Expenditures						
Instructional Services	\$42,773.00	\$307.47	\$42,465.53	\$7,338,875.79	\$1,573,557.02	\$5,765,318.77
Instructional Support Services	\$12,594.00	\$0.00	\$12,594.00	\$3,243,974.45	\$737,940.05	\$2,506,034.40
Operation & Maintenance Services	\$353.00	\$0.00	\$353.00	\$2,242,982.22	\$326,509.71	\$1,916,472.51
Auxiliary Services	\$4,208.00	\$0.00	\$4,208.00	\$3,232,949.52	\$548,048.48	\$2,684,901.04
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,241,938.21	\$253,389.33	\$988,548.88
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,350,062.41	\$161,065.33	\$1,188,997.08
Other Expenditures	\$0.00	\$0.00	\$0.00	\$461,946.65	\$89,425.62	\$372,521.03
Total Expenditures:	\$59,928.00	\$307.47	\$59,620.53	\$19,112,729.25	\$3,689,935.54	\$15,422,793.71
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$884,512.51	\$0.00	(\$884,512.51)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$637,840.30	\$0.00	\$637,840.30
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	(\$307.47)	(\$307.47)	\$473,441.29	(\$575,419.78)	(\$1,048,861.07)
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	\$28,040.93	(\$307.47)	\$6,356,356.51	\$5,307,495.44	(\$1,048,861.07)

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

**SUMTER COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
12/01/2020 - 12/31/2020**

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
109102	ALABAMA JLDC PAYMENT	\$0.00	\$250.00	\$0.00	STUDENT CLASSRM SUPP
109103	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$24,646.45	ELECTRICITY
109104	ARC PEDIATRIC THEARPY SERVICES	\$0.00	\$0.00	\$8,800.00	OTHER PURCHASED SERV
109105	AT & T	\$0.00	\$0.00	\$2,512.20	TELEPHONE
109106	AT&T-019	\$0.00	\$0.00	\$3,890.27	TELEPHONE
109107	CDW-G	\$0.00	\$5,230.14	\$0.00	STUDENT CLASSRM SUPP
109108	CINTAS #215	\$0.00	\$0.00	\$876.49	JANITORIAL SUPPLIES
109109	CITY OF LIVINGSTON	\$0.00	\$0.00	\$5,737.97	WATER AND SEWAGE;NATURAL GAS
109110	CITY OF YORK	\$0.00	\$0.00	\$2,119.98	WATER AND SEWAGE;NATURAL GAS
109111	DOCUSIGN INC Lockbox	\$0.00	\$7,488.00	\$0.00	OTHER PURCHASED SERV
109112	FLEETPRIDE	\$4,154.02	\$0.00	\$0.00	VEHICLE PARTS
109113	ANTHONY L. GARDNER	\$0.00	\$0.00	\$680.31	LOCAL DISTRICT
109114	MARJORIE HALL	\$0.00	\$451.50	\$0.00	OTHER PURCHASED SERV
109115	HELPING HANDS THERAPY	\$0.00	\$0.00	\$7,400.00	OTHER PURCHASED SERV
109116	LIVINGSTON AUTO PARTS	\$1,211.04	\$0.00	\$0.00	VEHICLE PARTS
109117	MERCEDES-BENZ FINANCIAL SVCS	\$121,551.63	\$0.00	\$0.00	PRINCIPAL
109118	ANTONIO MOTON	\$0.00	\$0.00	\$1,300.00	MAINTENANCE SUPPLIES
109119	PURCHASE POWER	\$0.00	\$0.00	\$500.00	POSTAGE
109120	RAINCROW C/O STAN ELLER	\$0.00	\$0.00	\$150.00	OTHER PURCHASED SERV
109121	REYNOLDS ELEC & REFRIGERATION	\$0.00	\$0.00	\$808.04	MAINTENANCE SUPPLIES
109122	SCHOLASTIC INC	\$0.00	\$131.74	\$0.00	OTHER PURCHASED SERV
109123	PUMPELLY OIL ACQUISITION, LLC	\$3,246.60	\$0.00	\$0.00	OIL AND LUBRICANTS
109124	SOUTHERN DUPLICATING	\$0.00	\$0.00	\$9,495.00	OTHER PURCHASED SERV
109125	SUMTER SUPPLY INC	\$108.71	\$0.00	\$0.00	VEHICLE PARTS
109126	TOPS OF TUSCALOOSA	\$0.00	\$0.00	\$85.96	OFFICE SUPPLIES
109127	UA EARLY COLLEGE	\$0.00	\$4,447.50	\$0.00	STUDENT EDUCATIONAL
109128	WM CORPORATE SERVICES, INC	\$0.00	\$0.00	\$641.06	WATER AND SEWAGE
109129	NEWELL PAPER COMPANY	\$0.00	\$11,281.65	\$0.00	OTHER GEN SUPPLIES;JANITORIAL SUPPLIES
109130	DOROTHY LAKE	\$0.00	\$29.90	\$0.00	LOCAL DISTRICT
109131	HEATHER SHAMBRY	\$0.00	\$32.20	\$0.00	LOCAL DISTRICT
109132	HUMITECH OF WEST ALABAMA	\$0.00	\$277.00	\$0.00	FOOD SERVICES
109133	THE MERCHANTS COMPANY	\$0.00	\$18,324.75	\$0.00	PURCHASED FOOD;FOOD SERV SUPPLIES
109134	NEW DAIRY OPCO, LLC	\$0.00	\$7,053.99	\$0.00	PURCHASED FOOD

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
109135	DiaMedical USA	\$0.00	\$9,999.75	\$0.00	OTHER NONCAP EQUIPMT
109136	LAKESHORE	\$0.00	\$28,485.75	\$0.00	JANITORIAL SUPPLIES
109137	MacGill Discount School Nurse	\$0.00	\$877.30	\$0.00	OTHER GEN SUPPLIES
109138	NDW HOLDINGS LLC	\$0.00	\$29,245.00	\$0.00	OTHER NONCAP EQUIPMT
109139	NEWELL PAPER COMPANY	\$0.00	\$6,342.00	\$0.00	OTHER PURCHASED SERV;OTHER GEN SUPPLIES;OTHER NONCAP EQUIPMT
109140	NEWELL PAPER COMPANY	\$0.00	\$30,069.67	\$0.00	OTHER PURCHASED SERV;OTHER GEN SUPPLIES;OTHER NONCAP EQUIPMT
109141	SCHOOL NURSE SUPPLY, INCE	\$0.00	\$15,953.25	\$0.00	OTHER GEN SUPPLIES
109142	VERSARE SOLUTIONS, LLC	\$0.00	\$3,709.00	\$0.00	OTHER GEN SUPPLIES
109143	ALABAMA ASSOCATION	\$0.00	\$0.00	\$1,074.00	IN-STATE
109144	AT & T	\$0.00	\$0.00	\$16,253.93	TELEPHONE
109145	FLEETPRIDE	\$1,096.00	\$0.00	\$0.00	VEHICLE PARTS
109146	SANDRA JEAN FOSTER	\$0.00	\$357.40	\$0.00	OTHER PURCHASED SERV
109147	MARJORIE HALL	\$0.00	\$292.50	\$0.00	OTHER PURCHASED SERV
109148	INFORMATION TRANSPORT	\$0.00	\$0.00	\$2,803.00	TELECOMMUNICATION
109149	ANTONIO MOTON	\$0.00	\$0.00	\$1,300.00	MAINTENANCE SUPPLIES
109150	PETROLEUM TRADERS CORP	\$10,325.91	\$0.00	\$0.00	FUEL-DIESEL;FUEL-GASOLINE
109151	PITNEY BOWES	\$0.00	\$0.00	\$213.00	POSTAGE
109152	SUMTER COUNTY WATER AUTHORITY	\$0.00	\$0.00	\$56.00	WATER AND SEWAGE
109153	SUMTER INSURANCE AGENCIES, INC	\$5,554.54	\$0.00	\$0.00	INSURANCE SERVICES
109154	Verizon Wireless	\$0.00	\$0.00	\$2,252.78	TELEPHONE
		\$147,248.45	\$180,329.99	\$93,596.44	