

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 11

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	\$3,850,371.94	(\$300,795.73)	(\$225,811.79)	\$2,876,916.82	\$0.00	\$134,586.27	\$0.00
Investments							
Receivables	(\$224,888.59)	\$32,468.91	\$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	\$9,977.85	\$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:							
Amounts Available							\$459,819.30
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:	\$4,005,589.34	(\$138,358.81)	(\$225,811.79)	\$2,876,916.82	\$0.00	\$142,348.46	\$53,713,490.77
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$26,619.35	\$49.91	\$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	\$116,417.85	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,917,780.97
Total Liabilities:	\$607,823.56	\$370,628.13	\$0.00	(\$2,799.54)	\$0.00	\$116,417.85	\$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	\$534,126.90	\$502,818.71	\$0.00	\$39,938.00	\$0.00	\$5,186.68	\$0.00
Unreserved Fund balance	\$2,863,638.88	(\$1,011,805.65)	(\$225,811.79)	\$2,839,778.36	\$0.00	\$20,743.93	\$0.00
Total Fund Equity:	\$3,397,765.78	(\$508,986.94)	(\$225,811.79)	\$2,879,716.36	\$0.00	\$25,930.61	\$37,795,709.80
Total Liabilities and Fund Equity:	\$4,005,589.34	(\$138,358.81)	(\$225,811.79)	\$2,876,916.82	\$0.00	\$142,348.46	\$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

Exhibit F-II-A

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2021, Fiscal Period 11

060 - Sumter County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$8,188,322.46	\$0.00	\$0.00	\$279,635.00	\$0.00	\$8,467,957.46
Federal Sources	\$220.00	\$2,111,938.29	\$0.00	\$0.00	\$0.00	\$2,112,158.29
Local Sources	\$2,590,114.13	\$25,689.79	\$1,037,572.32	\$181.50	\$14,618.02	\$3,668,175.76
Other Sources	\$66,648.66	\$0.00	\$0.00	\$0.00	\$0.00	\$66,648.66
Total Revenues:	\$10,845,305.25	\$2,137,628.08	\$1,037,572.32	\$279,816.50	\$14,618.02	\$14,314,940.17
Expenditures						
Instructional Services	\$4,795,816.02	\$828,433.18	\$0.00	\$0.00	\$15,476.42	\$5,639,725.62
Instructional Support Services	\$2,071,831.33	\$557,239.50	\$0.00	\$0.00	\$816.75	\$2,629,887.58
Operation & Maintenance Services	\$1,136,706.10	\$455,336.91	\$0.00	\$0.00	\$177.88	\$1,592,220.89
Auxiliary Services	\$1,181,465.48	\$866,581.21	\$0.00	\$0.00	\$0.00	\$2,048,046.69
General Administrative Services	\$863,962.38	\$203,316.20	\$0.00	\$0.00	\$0.00	\$1,067,278.58
Capital Outlay	\$0.00	\$0.00	\$0.00	\$92,424.79	\$0.00	\$92,424.79
Debt Service	\$0.00	\$0.00	\$1,038,220.55	\$199,664.92	\$0.00	\$1,237,885.47
Other Expenditures	\$202,046.18	\$121,706.57	\$0.00	\$0.00	\$0.00	\$323,752.75
Total Expenditures:	\$10,251,827.49	\$3,032,613.57	\$1,038,220.55	\$292,089.71	\$16,471.05	\$14,631,222.37
Other Fund Sources (Uses)						
Other Fund Sources:	\$227,851.46	\$673.64	\$1,037,470.66	\$0.00	\$0.00	\$1,265,995.76
Other Fund Uses:	\$0.00	\$108.88	\$1,263,341.12	\$0.00	\$564.76	\$1,264,014.76
Total Other Fund Sources (Uses):	\$227,851.46	\$564.76	(\$225,870.46)	\$0.00	(\$564.76)	\$1,981.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$821,329.22	(\$894,420.73)	(\$226,518.69)	(\$12,273.21)	(\$2,417.79)	(\$314,301.20)
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:	\$3,397,765.78	(\$508,986.94)	(\$225,811.79)	\$2,879,716.36	\$25,930.61	\$5,568,614.02

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 11

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	\$8,188,322.46	(\$646,816.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,514.10	\$220.00	(\$1,294.10)	\$5,108,293.47	\$2,111,938.29	(\$2,996,355.18)
Local Sources	\$3,017,577.80	\$2,590,114.13	(\$427,463.67)	\$292,864.00	\$25,689.79	(\$267,174.21)
Other Sources	\$16,222.50	\$66,648.66	\$50,426.16	\$59,000.00	\$0.00	(\$59,000.00)
Total Revenues:	\$11,870,452.86	\$10,845,305.25	(\$1,025,147.61)	\$5,460,157.47	\$2,137,628.08	(\$3,322,529.39)
Expenditures						
Instructional Services	\$5,425,308.14	\$4,795,816.02	\$629,492.12	\$1,870,794.65	\$828,433.18	\$1,042,361.47
Instructional Support Services	\$2,172,989.29	\$2,071,831.33	\$101,157.96	\$1,058,391.16	\$557,239.50	\$501,151.66
Operation & Maintenance Services	\$1,390,119.01	\$1,136,706.10	\$253,412.91	\$668,679.80	\$455,336.91	\$213,342.89
Auxiliary Services	\$1,606,762.52	\$1,181,465.48	\$425,297.04	\$1,621,979.00	\$866,581.21	\$755,397.79
General Administrative Services	\$910,273.00	\$863,962.38	\$46,310.62	\$331,665.21	\$203,316.20	\$128,349.01
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$242,979.00	\$202,046.18	\$40,932.82	\$218,967.65	\$121,706.57	\$97,261.08
Total Expenditures:	\$11,748,430.96	\$10,251,827.49	\$1,496,603.47	\$5,770,477.47	\$3,032,613.57	\$2,737,863.90
Other Financing Sources (Uses)						
Other Financing Sources:	\$478,482.21	\$227,851.46	(\$250,630.75)	\$406,030.30	\$673.64	(\$405,356.66)
Other Financing Uses:	\$406,030.30	\$0.00	\$406,030.30	\$0.00	\$108.88	(\$108.88)
Total Other Financing Sources (Uses):	\$72,451.91	\$227,851.46	\$155,399.55	\$406,030.30	\$564.76	(\$405,465.54)
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$194,473.81	\$821,329.22	\$626,855.41	\$95,710.30	(\$894,420.73)	(\$990,131.03)
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	\$3,397,765.78	\$626,855.41	\$481,144.09	(\$508,986.94)	(\$990,131.03)

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 11

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	\$279,635.00	(\$179,018.00)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Local Sources	\$1,490,307.00	\$1,037,572.32	(\$452,734.68)	\$0.00	\$181.50	\$181.50	
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues:	\$1,490,307.00	\$1,037,572.32	(\$452,734.68)	\$458,653.00	\$279,816.50	(\$178,836.50)	
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	\$0.00	\$92,424.79	(\$92,424.79)	
Debt Service	\$1,038,092.50	\$1,038,220.55	(\$128.05)	\$311,969.91	\$199,664.92	\$112,304.99	
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures:	\$1,038,092.50	\$1,038,220.55	(\$128.05)	\$495,800.32	\$292,089.71	\$203,710.61	
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	\$1,263,341.12	(\$1,031,531.12)	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources (Uses):	(\$231,810.00)	(\$225,870.46)	\$5,939.54	\$0.00	\$0.00	\$0.00	
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$220,404.50	(\$226,518.69)	(\$446,923.19)	(\$37,147.32)	(\$12,273.21)	\$24,874.11	
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	(\$225,811.79)	(\$446,923.19)	\$2,854,842.25	\$2,879,716.36	\$24,874.11	

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 11

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	\$8,467,957.46	(\$825,834.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,109,807.57	\$2,112,158.29	(\$2,997,649.28)
Local Sources	\$59,928.00	\$14,618.02	(\$45,309.98)	\$4,860,676.80	\$3,668,175.76	(\$1,192,501.04)
Other Sources	\$0.00	\$0.00	\$0.00	\$75,222.50	\$66,648.66	(\$8,573.84)
Total Revenues:	\$59,928.00	\$14,618.02	(\$45,309.98)	\$19,339,498.33	\$14,314,940.17	(\$5,024,558.16)
Expenditures						
Instructional Services	\$42,773.00	\$15,476.42	\$27,296.58	\$7,338,875.79	\$5,639,725.62	\$1,699,150.17
Instructional Support Services	\$12,594.00	\$816.75	\$11,777.25	\$3,243,974.45	\$2,629,887.58	\$614,086.87
Operation & Maintenance Services	\$353.00	\$177.88	\$175.12	\$2,242,982.22	\$1,592,220.89	\$650,761.33
Auxiliary Services	\$4,208.00	\$0.00	\$4,208.00	\$3,232,949.52	\$2,048,046.69	\$1,184,902.83
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,241,938.21	\$1,067,278.58	\$174,659.63
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$92,424.79	(\$92,424.79)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,350,062.41	\$1,237,885.47	\$112,176.94
Other Expenditures	\$0.00	\$0.00	\$0.00	\$461,946.65	\$323,752.75	\$138,193.90
Total Expenditures:	\$59,928.00	\$16,471.05	\$43,456.95	\$19,112,729.25	\$14,631,222.37	\$4,481,506.88
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$884,512.51	\$1,265,995.76	\$381,483.25
Other Financing Uses:	\$0.00	\$564.76	(\$564.76)	\$637,840.30	\$1,264,014.76	(\$626,174.46)
Total Other Financing Sources (Uses):	\$0.00	(\$564.76)	(\$564.76)	\$246,672.21	\$1,981.00	(\$244,691.21)
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$0.00	(\$2,417.79)	(\$2,417.79)	\$473,441.29	(\$314,301.20)	(\$787,742.49)
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	\$25,930.61	(\$2,417.79)	\$6,356,356.51	\$5,568,614.02	(\$787,742.49)

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

**SUMTER COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
08/01/2021 - 08/31/2021**

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
109645	eBOARDsolutions, Inc.	\$0.00	\$0.00	\$8,500.00	OTHER PURCHASED SERV
109646	CyberReef	\$4,125.00	\$0.00	\$0.00	INSTRUCTIONAL SOFTWA
109647	CELESTER BOLDEN	\$0.00	\$488.96	\$0.00	IN-STATE
109648	RAY EVANS	\$0.00	\$676.96	\$0.00	IN-STATE
109649	Felicia Harris-Yates	\$0.00	\$558.99	\$0.00	IN-STATE
109650	GLENNISHA HODGES	\$0.00	\$414.00	\$0.00	IN-STATE
109651	JEREMY QUINONES MARTEZ INGE	\$0.00	\$0.00	\$910.00	MEDICAL/HEALTH SERVI
109652	CYNTHIA F. JEMISON	\$0.00	\$676.96	\$0.00	IN-STATE
109653	RASHARD L. JEMISON	\$588.48	\$0.00	\$0.00	STAFF ED SERVICES
109654	KIMBERLY L. GOODEN	\$0.00	\$558.99	\$0.00	IN-STATE
109655	Michelle L. Merriweather	\$0.00	\$558.99	\$0.00	IN-STATE
109656	BARBARA NGBWA NTSE	\$576.96	\$0.00	\$0.00	STAFF ED SERVICES
109657	TAJII NORD	\$0.00	\$458.99	\$0.00	IN-STATE
109658	KIMBERLY PARKER-COLEMAN	\$0.00	\$883.96	\$0.00	IN-STATE
109659	C. LUCETTEA PRITCHETT	\$0.00	\$1,249.76	\$0.00	IN-STATE
109660	CHETRENDA RENA RUFFIN	\$0.00	\$613.48	\$0.00	IN-STATE
109661	BRUNO SIMMONS	\$0.00	\$1,455.79	\$0.00	IN-STATE
109662	Simuel Toole III	\$0.00	\$558.99	\$0.00	IN-STATE
109663	TALICIA WILLIAMS	\$0.00	\$588.48	\$0.00	IN-STATE
109664	GWANNA ALMOND	\$0.00	\$0.00	\$1,512.00	OTHER PURCHASED SERV
109665	HENRY CRAWFORD	\$0.00	\$0.00	\$2,150.00	OTHER PURCHASED SERV
109667	ANTONIO MOTON	\$0.00	\$0.00	\$2,600.00	MAINTENANCE SUPPLIES
109668	MITCHS WELDING & FABRICATION	\$0.00	\$37,385.00	\$0.00	BUILDING/IMPROVEMENT
109669	BIMBO BAKERIES USA, INC	\$0.00	\$447.43	\$0.00	PURCHASED FOOD
109670	CDW-G	\$0.00	\$1,145.66	\$0.00	COMPUTER HARDWARE
109671	CINTAS #215	\$0.00	\$69.43	\$0.00	FOOD SERV SUPPLIES
109672	FORESTWOOD FARM INC	\$0.00	\$1,318.80	\$0.00	PURCHASED FOOD
109673	HUMITECH OF WEST ALABAMA	\$0.00	\$277.00	\$0.00	FOOD SERVICES
109674	JONES MCLEOD, INC.	\$0.00	\$1,080.41	\$0.00	FOOD SERVICES
109675	THE MERCHANTS COMPANY	\$0.00	\$6,649.82	\$0.00	PURCHASED FOOD;FOOD SERV SUPPLIES
109676	NEW DAIRY OPCO, LLC	\$0.00	\$1,702.51	\$0.00	PURCHASED FOOD
109677	NEWELL PAPER COMPANY	\$0.00	\$627.68	\$0.00	FOOD SERV SUPPLIES
109678	PCS REVENUE CONTROL SYSTEM	\$0.00	\$2,995.00	\$0.00	SOFTWARE MAINT AGREE

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
109679	PLATINUM HOODS LLC	\$0.00	\$900.00	\$0.00	FOOD SERVICES
109680	REYNOLDS ELEC & REFRIGERATION	\$0.00	\$1,295.25	\$0.00	FOOD SERVICES
109681	SUMTER COUNTY RECORD JOURNAL	\$0.00	\$74.81	\$0.00	ADVERTISING
109682	SUMTER INSURANCE AGENCIES, INC	\$0.00	\$112.00	\$0.00	INSURANCE SERVICES
109683	ALABAMA ASSOCIATION	\$0.00	\$0.00	\$2,653.00	REGISTRATION FEES
109684	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$35,801.88	ELECTRICITY
109685	AT & T	\$0.00	\$0.00	\$3,767.24	TELEPHONE
109686	AT&T-019	\$0.00	\$0.00	\$3,920.95	TELEPHONE
109687	CITY OF LIVINGSTON	\$0.00	\$0.00	\$4,554.12	WATER AND SEWAGE;NATURAL GAS
109688	CITY OF YORK	\$0.00	\$0.00	\$1,383.00	WATER AND SEWAGE;NATURAL GAS
109689	POSITIVE PROMOTIONS	\$0.00	\$1,128.61	\$0.00	PARENT INST SUPPLIES
109690	RAINCROW C/O STAN ELLER	\$0.00	\$0.00	\$150.00	OTHER PURCHASED SERV
109691	CyberReef	\$4,186.88	\$0.00	\$0.00	INSTRUCTIONAL SOFTWA
109692	UMA Education Solutions	\$0.00	\$0.00	\$36,750.00	INSTRUCTIONAL SOFTWA
109693	WM CORPORATE SERVICES, INC	\$0.00	\$0.00	\$679.95	WATER AND SEWAGE
109694	LaKesha Tilman	\$0.00	\$0.00	\$800.00	OTHER INST SUPPLIES
109695	PURGE VIRUS LLC	\$0.00	\$0.00	\$15,922.62	MAINTENANCE SUPPLIES
109698	SHUNETTA NICOLE ADAMS	\$0.00	\$0.00	\$945.00	MEDICAL/HEALTH SERVI
109699	RENAISSANCE ENVIRONMENTAL	\$0.00	\$0.00	\$25,204.98	MAINTENANCE SUPPLIES
109700	ANTHONY L. GARDNER	\$0.00	\$0.00	\$696.35	LOCAL DISTRICT
109701	REGIONS BANK	\$0.00	\$0.00	\$1,901.74	IN-STATE
109702	REGIONS BANK	\$0.00	\$0.00	\$2,623.29	IN-STATE
		\$9,477.32	\$66,952.71	\$153,426.12	