

**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 2026, Fiscal Period 02**

060 - Sumter County Schools		GOVERNMENTAL			PROPRIETARY		FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency		F/A L/T Dept
Assets and Other Debits:								
Assets:								
Cash	\$4,811,090.44	(\$685,188.82)	\$393,343.00	\$11,603,489.80	\$0.00	\$154,190.24		\$0.00
Investments								
Receivables	\$36,729.38	\$706,346.76	\$0.00	\$0.00	\$0.00	\$4,363.59		\$0.00
Interfund Receivables	\$20,239.24	\$29,970.55	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Inventories	\$0.00	\$38,380.25	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Other Assets	\$64,201.59	\$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		\$36,317,484.74
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,540,205.89
Other Debits:								
Amounts Available								
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$15,494,547.63
Other Debits								
Total Assets and Other Debits:	\$4,932,260.65	\$89,508.74	\$393,343.00	\$11,603,489.80	\$0.00	\$158,553.83		\$53,352,238.26
Liabilities and Fund Equity:								
Liabilities:								
Claims Payable								
Interfund Payable	\$29,970.55	\$20,239.24	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Other Liabilities	\$5,402.35	\$86,600.00	\$0.00	\$0.00	\$0.00	\$116,349.16		\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$15,494,547.63
Total Liabilities:	\$35,372.90	\$106,839.24	\$0.00	\$0.00	\$0.00	\$116,349.16		\$15,494,547.63
Fund Equity:								
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$37,857,690.63
Contributed Capital								
Reserved Fund Balance	\$101,625.05	\$80,255.24	\$0.00	\$0.00	\$0.00	\$946.15		\$0.00
Unreserved Fund balance	\$4,795,262.70	(\$97,585.74)	\$393,343.00	\$11,603,489.80	\$0.00	\$41,258.52		\$0.00
Total Fund Equity:	\$4,896,887.75	(\$17,330.50)	\$393,343.00	\$11,603,489.80	\$0.00	\$42,204.67		\$37,857,690.63
Total Liabilities and Fund Equity:	\$4,932,260.65	\$89,508.74	\$393,343.00	\$11,603,489.80	\$0.00	\$158,553.83		\$53,352,238.26

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 2026, Fiscal Period 02**

060 - Sumter County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$866,008.00	\$0.00	\$0.00	\$13,266.00	\$0.00	\$879,274.00
Federal Sources	\$0.00	\$162,187.14	\$0.00	\$0.00	\$0.00	\$162,187.14
Local Sources	\$670,714.32	\$31,995.72	\$375,290.49	\$9,976.97	\$16,528.25	\$1,104,505.75
Other Sources	\$9,446.67	\$0.00	\$0.00	\$0.00	\$0.00	\$9,446.67
Total Revenues:	\$1,546,168.99	\$194,182.86	\$375,290.49	\$23,242.97	\$16,528.25	\$2,155,413.56
Expenditures						
Instructional Services	\$842,905.28	\$131,918.95	\$0.00	\$0.00	\$40.00	\$974,864.23
Instructional Support Services	\$518,028.16	\$152,591.30	\$0.00	\$0.00	\$1,252.61	\$671,872.07
Operation & Maintenance Services	\$337,502.30	\$8,219.85	\$0.00	\$0.00	\$0.00	\$345,722.15
Auxiliary Services	\$222,928.17	\$156,553.02	\$0.00	\$0.00	\$0.00	\$379,481.19
General Administrative Services	\$167,509.32	\$59,017.25	\$0.00	\$0.00	\$0.00	\$226,526.57
Capital Outlay	\$10,498.65	\$0.00	\$0.00	\$0.00	\$0.00	\$10,498.65
Debt Service						\$0.00
Other Expenditures	\$54,400.40	\$18,623.81	\$0.00	\$0.00	\$12,886.62	\$85,910.83
Total Expenditures:	\$2,153,772.28	\$526,924.18	\$0.00	\$0.00	\$14,179.23	\$2,694,875.69
Other Fund Sources (Uses)						
Other Fund Sources:	\$25,694.96	\$59,941.10	\$0.00	\$0.00	\$0.00	\$85,636.06
Other Fund Uses:	\$59,941.10	\$2,186.77	\$0.00	\$0.00	\$0.00	\$62,127.87
Total Other Fund Sources (Uses):	(\$34,246.14)	\$57,754.33	\$0.00	\$0.00	\$0.00	\$23,508.19
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$641,849.43)	(\$274,986.99)	\$375,290.49	\$23,242.97	\$2,349.02	(\$515,953.94)
Beginning Fund Balance - October 1:	\$5,538,737.18	\$257,656.49	\$18,052.51	\$11,580,246.83	\$39,855.65	\$17,434,548.66
Ending Fund Balance:	\$4,896,887.75	(\$17,330.50)	\$393,343.00	\$11,603,489.80	\$42,204.67	\$16,918,594.72

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 2026, Fiscal Period 02**

060 - Sumter County Schools	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$8,317,201.00	\$866,008.00	(\$7,451,193.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,731,900.00	\$162,187.14	(\$3,569,712.86)
Local Sources	\$4,100,016.06	\$670,714.32	(\$3,429,301.74)	\$217,285.00	\$31,995.72	(\$185,289.28)
Other Sources	\$62,301.80	\$9,446.67	(\$52,855.13)	\$68,000.00	\$0.00	(\$68,000.00)
Total Revenues:	\$12,479,518.86	\$1,546,168.99	(\$10,933,349.87)	\$4,017,185.00	\$194,182.86	(\$3,823,002.14)
Expenditures						
Instructional Services	\$5,063,201.04	\$842,905.28	\$4,220,295.76	\$1,149,076.07	\$131,918.95	\$1,017,157.12
Instructional Support Services	\$3,064,722.59	\$518,028.16	\$2,546,694.43	\$918,929.59	\$152,591.30	\$766,338.29
Operation & Maintenance Services	\$1,261,436.76	\$337,502.30	\$923,934.46	\$27,741.76	\$8,219.85	\$19,521.91
Auxiliary Services	\$1,119,548.00	\$222,928.17	\$896,619.83	\$1,506,719.30	\$156,553.02	\$1,350,166.28
General Administrative Services	\$859,614.49	\$167,509.32	\$692,105.17	\$344,274.48	\$59,017.25	\$285,257.23
Special Revenue Outlay	\$804,653.93	\$10,498.65	\$794,155.28	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$310,516.00	\$54,400.40	\$256,115.60	\$46,852.20	\$18,623.81	\$28,228.39
Total Expenditures:	\$12,483,692.81	\$2,153,772.28	\$10,329,920.53	\$3,993,593.40	\$526,924.18	\$3,466,669.22
Other Financing Sources (Uses)						
Other Financing Sources:	\$189,414.92	\$25,694.96	(\$163,719.96)	\$365,446.60	\$59,941.10	(\$305,505.50)
Other Financing Uses:	\$359,646.60	\$59,941.10	\$299,705.50	\$24,005.00	\$2,186.77	\$21,818.23
Total Other Financing Sources (Uses):	(\$170,231.68)	(\$34,246.14)	\$135,985.54	\$341,441.60	\$57,754.33	(\$283,687.27)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$174,405.63)	(\$641,849.43)	(\$467,443.80)	\$365,033.20	(\$274,986.99)	(\$640,020.19)
Beginning Fund Balance - Oct. 1:	\$3,756,396.68	\$5,538,737.18	\$1,782,340.50	\$95,644.39	\$257,656.49	\$162,012.10
Ending Fund Balance:	\$3,581,991.05	\$4,896,887.75	\$1,314,896.70	\$460,677.59	(\$17,330.50)	(\$478,008.09)

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 2026, Fiscal Period 02**

060 - Sumter County Schools	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$458,927.23	\$13,266.00	(\$445,661.23)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,813,450.76	\$375,290.49	(\$1,438,160.27)	\$58,897.00	\$9,976.97	(\$48,920.03)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,813,450.76	\$375,290.49	(\$1,438,160.27)	\$517,824.23	\$23,242.97	(\$494,581.26)
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	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$6,500,000.00	\$0.00	\$6,500,000.00
Debt Service	\$1,040,747.50	\$0.00	\$1,040,747.50	\$299,726.23	\$0.00	\$299,726.23
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,040,747.50	\$0.00	\$1,040,747.50	\$6,799,726.23	\$0.00	\$6,799,726.23
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$772,703.26	\$375,290.49	(\$397,412.77)	(\$6,281,902.00)	\$23,242.97	\$6,305,144.97
Beginning Fund Balance - Oct. 1:	\$18.06	\$18,052.51	\$18,034.45	\$7,722,311.17	\$11,580,246.83	\$3,857,935.66
Ending Fund Balance:	\$772,721.32	\$393,343.00	(\$379,378.32)	\$1,440,409.17	\$11,603,489.80	\$10,163,080.63

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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 2026, Fiscal Period 02**

060 - Sumter County Schools	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$8,776,128.23	\$879,274.00	(\$7,896,854.23)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,731,900.00	\$162,187.14	(\$3,569,712.86)
Local Sources	\$44,340.00	\$16,528.25	(\$27,811.75)	\$6,233,988.82	\$1,104,505.75	(\$5,129,483.07)
Other Sources	\$0.00	\$0.00	\$0.00	\$130,301.80	\$9,446.67	(\$120,855.13)
Total Revenues:	\$44,340.00	\$16,528.25	(\$27,811.75)	\$18,872,318.85	\$2,155,413.56	(\$16,716,905.29)
Expenditures						
Instructional Services	\$23,838.00	\$40.00	\$23,798.00	\$6,236,115.11	\$974,864.23	\$5,261,250.88
Instructional Support Services	\$4,549.00	\$1,252.61	\$3,296.39	\$3,988,201.18	\$671,872.07	\$3,316,329.11
Operation & Maintenance Services	\$74.00	\$0.00	\$74.00	\$1,289,252.52	\$345,722.15	\$943,530.37
Auxiliary Services	\$4,999.00	\$0.00	\$4,999.00	\$2,631,266.30	\$379,481.19	\$2,251,785.11
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,203,888.97	\$226,526.57	\$977,362.40
Total Outlay	\$0.00	\$0.00	\$0.00	\$7,304,653.93	\$10,498.65	\$7,294,155.28
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,340,473.73	\$0.00	\$1,340,473.73
Other Expenditures	\$10,562.00	\$12,886.62	(\$2,324.62)	\$367,930.20	\$85,910.83	\$282,019.37
Total Expenditures:	\$44,022.00	\$14,179.23	\$29,842.77	\$24,361,781.94	\$2,694,875.69	\$21,666,906.25
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$554,861.52	\$85,636.06	(\$469,225.46)
Other Financing Uses:	\$318.00	\$0.00	\$318.00	\$383,969.60	\$62,127.87	\$321,841.73
Total Other Financing Sources (Uses):	(\$318.00)	\$0.00	\$318.00	\$170,891.92	\$23,508.19	(\$147,383.73)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$0.00	\$2,349.02	\$2,349.02	(\$5,318,571.17)	(\$515,953.94)	\$4,802,617.23
Beginning Fund Balance - Oct. 1:	\$0.00	\$39,855.65	\$39,855.65	\$11,574,370.30	\$17,434,548.66	\$5,860,178.36
Ending Fund Balance:	\$0.00	\$42,204.67	\$42,204.67	\$6,255,799.13	\$16,918,594.72	\$10,662,795.59

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