

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 04

Exhibit F-I-A

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	\$2,876,665.14	(\$537,029.24)	\$1,487,682.59	\$2,718,133.43	\$0.00	\$111,257.95	\$0.00
Investments							
Receivables	\$252,013.80	\$896,849.57	\$0.00	\$0.00	\$0.00	\$7,762.19	\$0.00
Interfund Receivables	\$484,850.67	\$170,945.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$31,748.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$14,762.60	\$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	\$15,079,546.14
Other Debits							
Total Assets and Other Debits:	\$3,628,292.21	\$562,514.42	\$1,487,682.59	\$2,718,133.43	\$0.00	\$119,020.14	\$52,875,255.94
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$1,266.23)	\$299.91	\$0.00	\$225,870.46	\$0.00	\$0.00	\$0.00
Interfund Payable	\$170,948.05	\$526,450.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$51,742.45	\$27,000.82	\$0.00	\$0.00	\$0.00	\$96,103.82	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,079,546.14
Total Liabilities:	\$221,424.27	\$553,750.78	\$0.00	\$225,870.46	\$0.00	\$96,103.82	\$15,079,546.14
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	\$331,990.56	\$188,422.67	\$0.00	\$0.00	\$0.00	\$989.94	\$0.00
Unreserved Fund balance	\$3,074,877.38	(\$179,659.03)	\$1,487,682.59	\$2,492,262.97	\$0.00	\$21,926.38	\$0.00
Total Fund Equity:	\$3,406,867.94	\$8,763.64	\$1,487,682.59	\$2,492,262.97	\$0.00	\$22,916.32	\$37,795,709.80
Total Liabilities and Fund Equity:	\$3,628,292.21	\$562,514.42	\$1,487,682.59	\$2,718,133.43	\$0.00	\$119,020.14	\$52,875,255.94

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 2022, Fiscal Period 04

060 - Sumter County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$3,033,824.50	\$0.00	\$0.00	\$53,064.00	\$0.00	\$3,086,888.50
Federal Sources	\$80.00	\$659,629.13	\$0.00	\$0.00	\$0.00	\$659,709.13
Local Sources	\$839,676.76	\$71,416.27	\$1,487,577.75	\$81.29	\$22,390.33	\$2,421,142.40
Other Sources	\$18,565.68	\$11,787.07	\$0.00	\$0.00	\$0.00	\$30,352.75
Total Revenues:	\$3,892,146.94	\$742,832.47	\$1,487,577.75	\$53,145.29	\$22,390.33	\$6,198,092.78
Expenditures						
Instructional Services	\$1,730,243.60	\$362,905.05	\$0.00	\$0.00	\$16,081.82	\$2,109,230.47
Instructional Support Services	\$726,213.29	\$201,739.19	\$0.00	\$0.00	\$0.00	\$927,952.48
Operation & Maintenance Services	\$418,234.75	\$1,223.96	\$0.00	\$0.00	\$0.00	\$419,458.71
Auxiliary Services	\$454,563.96	\$333,820.11	\$0.00	\$0.00	\$1,435.34	\$789,819.41
General Administrative Services	\$245,994.89	\$76,518.56	\$0.00	\$0.00	\$0.00	\$322,513.45
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$161,065.33	\$0.00	\$161,065.33
Other Expenditures	\$81,229.31	\$43,257.93	\$0.00	\$0.00	\$3,908.65	\$128,395.89
Total Expenditures:	\$3,656,479.80	\$1,019,464.80	\$0.00	\$161,065.33	\$21,425.81	\$4,858,435.74
Other Fund Sources (Uses)						
Other Fund Sources:	\$2,880.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,880.00
Other Fund Uses:	\$0.00	\$2,615.00	\$0.00	\$0.00	\$240.00	\$2,855.00
Total Other Fund Sources (Uses):	\$2,880.00	(\$2,615.00)	\$0.00	\$0.00	(\$240.00)	\$25.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$238,547.14	(\$279,247.33)	\$1,487,577.75	(\$107,920.04)	\$724.52	\$1,339,682.04
Beginning Fund Balance - October 1:	\$3,168,320.80	\$288,010.97	\$104.84	\$2,600,183.01	\$22,191.80	\$6,078,811.42
Ending Fund Balance:	\$3,406,867.94	\$8,763.64	\$1,487,682.59	\$2,492,262.97	\$22,916.32	\$7,418,493.46

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 2022, Fiscal Period 04**

060 - Sumter County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$8,869,663.00	\$3,033,824.50	(\$5,835,838.50)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,589.00	\$80.00	(\$1,509.00)	\$12,147,953.00	\$659,629.13	(\$11,488,323.87)
Local Sources	\$3,102,791.00	\$839,676.76	(\$2,263,114.24)	\$292,864.00	\$71,416.27	(\$221,447.73)
Other Sources	\$17,033.00	\$18,565.68	\$1,532.68	\$59,000.00	\$11,787.07	(\$47,212.93)
Total Revenues:	\$11,991,076.00	\$3,892,146.94	(\$8,098,929.06)	\$12,499,817.00	\$742,832.47	(\$11,756,984.53)
Expenditures						
Instructional Services	\$5,773,797.22	\$1,730,243.60	\$4,043,553.62	\$3,147,291.44	\$362,905.05	\$2,784,386.39
Instructional Support Services	\$2,041,526.00	\$726,213.29	\$1,315,312.71	\$1,032,418.43	\$201,739.19	\$830,679.24
Operation & Maintenance Services	\$953,673.00	\$418,234.75	\$535,438.25	\$1,003,573.00	\$1,223.96	\$1,002,349.04
Auxiliary Services	\$1,427,459.00	\$454,563.96	\$972,895.04	\$1,487,628.84	\$333,820.11	\$1,153,808.73
General Administrative Services	\$782,596.07	\$245,994.89	\$536,601.18	\$1,086,828.40	\$76,518.56	\$1,010,309.84
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$4,560,000.00	\$0.00	\$4,560,000.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$256,601.00	\$81,229.31	\$175,371.69	\$588,990.89	\$43,257.93	\$545,732.96
Total Expenditures:	\$11,235,652.29	\$3,656,479.80	\$7,579,172.49	\$12,906,731.00	\$1,019,464.80	\$11,887,266.20
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,000,527.55	\$2,880.00	(\$997,647.55)	\$410,959.28	\$0.00	(\$410,959.28)
Other Financing Uses:	\$410,959.28	\$0.00	\$410,959.28	\$0.00	\$2,615.00	(\$2,615.00)
Total Other Financing Sources (Uses):	\$589,568.27	\$2,880.00	(\$586,688.27)	\$410,959.28	(\$2,615.00)	(\$413,574.28)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,344,991.98	\$238,547.14	(\$1,106,444.84)	\$4,045.28	(\$279,247.33)	(\$283,292.61)
Beginning Fund Balance - Oct. 1:	\$2,609,412.48	\$3,168,320.80	\$558,908.32	\$309,888.57	\$288,010.97	(\$21,877.60)
Ending Fund Balance:	\$3,954,404.46	\$3,406,867.94	(\$547,536.52)	\$313,933.85	\$8,763.64	(\$305,170.21)

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 2022, Fiscal Period 04**

060 - Sumter County Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Sources	\$0.00	\$0.00	\$0.00	\$477,939.00	\$53,064.00	(\$424,875.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,564,820.00	\$1,487,577.75	(\$77,242.25)	\$60,052.00	\$81.29	(\$59,970.71)
Total Revenues:	\$1,564,820.00	\$1,487,577.75	(\$77,242.25)	\$537,991.00	\$53,145.29	(\$484,845.71)
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	\$206,364.54	\$0.00	\$206,364.54
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	\$0.00	\$0.00
Debt Service	\$1,040,692.50	\$0.00	\$1,040,692.50	\$271,574.46	\$161,065.33	\$110,509.13
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,040,692.50	\$0.00	\$1,040,692.50	\$477,939.00	\$161,065.33	\$316,873.67
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:	\$524,127.50	\$1,487,577.75	\$963,450.25	\$60,052.00	(\$107,920.04)	(\$167,972.04)
Beginning Fund Balance - Oct. 1:	\$0.00	\$104.84	\$104.84	\$967,581.18	\$2,600,183.01	\$1,632,601.83
Ending Fund Balance:	\$524,127.50	\$1,487,682.59	\$963,555.09	\$1,027,633.18	\$2,492,262.97	\$1,464,629.79

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 2022, Fiscal Period 04**

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	\$9,347,602.00	\$3,086,888.50	(\$6,260,713.50)
Federal Sources	\$0.00	\$0.00	\$0.00	\$12,149,542.00	\$659,709.13	(\$11,489,832.87)
Local Sources	\$59,928.00	\$22,390.33	(\$37,537.67)	\$5,080,455.00	\$2,421,142.40	(\$2,659,312.60)
Other Sources	\$0.00	\$0.00	\$0.00	\$76,033.00	\$30,352.75	(\$45,680.25)
Total Revenues:	\$59,928.00	\$22,390.33	(\$37,537.67)	\$26,653,632.00	\$6,198,092.78	(\$20,455,539.22)
Expenditures						
Instructional Services	\$42,773.00	\$16,081.82	\$26,691.18	\$8,963,861.66	\$2,109,230.47	\$6,854,631.19
Instructional Support Services	\$12,594.00	\$0.00	\$12,594.00	\$3,086,538.43	\$927,952.48	\$2,158,585.95
Operation & Maintenance Services	\$353.00	\$0.00	\$353.00	\$2,163,963.54	\$419,458.71	\$1,744,504.83
Auxiliary Services	\$4,208.00	\$1,435.34	\$2,772.66	\$2,919,295.84	\$789,819.41	\$2,129,476.43
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,869,424.47	\$322,513.45	\$1,546,911.02
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,560,000.00	\$0.00	\$4,560,000.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,312,266.96	\$161,065.33	\$1,151,201.63
Other Expenditures	\$0.00	\$3,908.65	(\$3,908.65)	\$845,591.89	\$128,395.89	\$717,196.00
Total Expenditures:	\$59,928.00	\$21,425.81	\$38,502.19	\$25,720,942.79	\$4,858,435.74	\$20,862,507.05
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,411,486.83	\$2,880.00	(\$1,408,606.83)
Other Financing Uses:	\$0.00	\$240.00	(\$240.00)	\$410,959.28	\$2,855.00	\$408,104.28
Total Other Financing Sources (Uses):	\$0.00	(\$240.00)	(\$240.00)	\$1,000,527.55	\$25.00	(\$1,000,502.55)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$724.52	\$724.52	\$1,933,216.76	\$1,339,682.04	(\$593,534.72)
Beginning Fund Balance - Oct. 1:	\$28,348.40	\$22,191.80	(\$6,156.60)	\$3,915,230.63	\$6,078,811.42	\$2,163,580.79
Ending Fund Balance:	\$28,348.40	\$22,916.32	(\$5,432.08)	\$5,848,447.39	\$7,418,493.46	\$1,570,046.07

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

Pulled from Production

**SUMTER COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
01/01/2022 - 01/31/2022**

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
110119	SUMTER COUNTY WATER AUTHORITY	\$0.00	\$0.00	\$168.00	WATER AND SEWAGE
110120	SUMTER INSURANCE AGENCIES, INC	\$5,378.43	\$0.00	\$0.00	INSURANCE SERVICES
110121	ALABAMA POWER COMPANY	\$0.00	\$0.00	\$30,547.80	ELECTRICITY
110122	ALABAMA ACTE	\$0.00	\$1,274.00	\$0.00	ASSOCIATION DUES
110123	GWANNA ALMOND	\$0.00	\$0.00	\$672.00	OTHER PURCHASED SERV
110124	LILLIE ANTHONY	\$0.00	\$440.50	\$0.00	OTHER PURCHASED SERV
110125	ARC PEDIATRIC THERAPY SERVICES	\$0.00	\$0.00	\$17,600.00	OTHER PURCHASED SERV
110126	AT & T	\$0.00	\$0.00	\$30,729.90	TELEPHONE
110127	AT&T-019	\$0.00	\$0.00	\$5,425.30	TELEPHONE
110128	LAWANDA BELL-McVAY	\$0.00	\$704.84	\$0.00	IN-STATE
110129	BLOSSMAN GAS, INC.	\$0.00	\$0.00	\$1,996.37	PROPANE GAS
110130	JEANETTE BRASSFIELD-PAYNE	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT
110131	JOEVA BRYANT-THOMAS	\$0.00	\$1,073.14	\$0.00	IN-STATE
110132	TOMMIE L. CAMPBELL	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT
110133	CINTAS #215	\$0.00	\$0.00	\$10,543.04	JANITORIAL SUPPLIES
110134	CITY OF LIVINGSTON	\$0.00	\$0.00	\$7,047.99	NATURAL GAS;WATER AND SEWAGE
110135	CITY OF YORK	\$0.00	\$0.00	\$5,722.04	NATURAL GAS;WATER AND SEWAGE
110136	COOKS PEST CONTROL, INC	\$0.00	\$0.00	\$50.00	JANITORIAL SUPPLIES
110137	EILEEN SCHMIDT	\$0.00	\$200.00	\$0.00	OTHER PURCHASED SERV
110138	MARJORIE HALL	\$0.00	\$258.00	\$0.00	OTHER PURCHASED SERV
110139	HARRIS SECURITY SYSTEMS, INC.	\$0.00	\$0.00	\$155.85	OTHER PURCHASED SERV
110140	HELPING HANDS THERAPY	\$0.00	\$0.00	\$7,400.00	OTHER PURCHASED SERV
110141	PETROLEUM TRADERS CORP	\$15,584.76	\$0.00	\$0.00	FUEL-DIESEL;FUEL-GASOLINE
110142	PITNEY BOWES	\$0.00	\$0.00	\$203.61	POSTAGE
110143	PURCHASE POWER	\$0.00	\$0.00	\$552.69	POSTAGE
110144	C. LUCETTEA PRITCHETT	\$0.00	\$411.68	\$0.00	IN-STATE
110145	RAINCROW C/O STAN ELLER	\$0.00	\$0.00	\$150.00	OTHER PURCHASED SERV
110146	WILLIE Y. ROBINSON	\$0.00	\$70.56	\$0.00	LOCAL DISTRICT
110147	HEATHER SHAMBRY	\$0.00	\$53.76	\$0.00	LOCAL DISTRICT
110148	SHARON NELSON	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT
110149	DARLA SPENCER	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT
110150	THE UNIVERSITY OF ALABAMA	\$0.00	\$1,131.04	\$0.00	OTHER PURCHASED SERV
110151	DAISYBELLE THOMAS-QUINNEY	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
110152	UNITI FIBER	\$0.00	\$0.00	\$3,332.34	TELECOMMUNICATION
110153	BERETHA WASHINGTON	\$0.00	\$0.00	\$7.50	LOCAL DISTRICT
110154	WM CORPORATE SERVICES, INC	\$0.00	\$0.00	\$725.43	WATER AND SEWAGE
110155	PATRICIA WILLIAMS	\$0.00	\$16.80	\$0.00	LOCAL DISTRICT
110156	BIMBO BAKERIES USA, INC	\$0.00	\$1,868.59	\$0.00	PURCHASED FOOD
110157	FARM & BUILDERS SUPPLY, LLC	\$0.00	\$23.96	\$0.00	MAINTENANCE SUPPLIES
110158	FORESTWOOD FARM INC	\$0.00	\$1,419.55	\$0.00	PURCHASED FOOD
110159	HOTEL AND RESTAURANT SUPPLY	\$0.00	\$698.36	\$0.00	FURNITURE & EQUIPMEN
110160	HUMITECH OF WEST ALABAMA	\$0.00	\$277.00	\$0.00	FOOD SERVICES
110161	PRAIRIE FARMS DAIRY	\$0.00	\$4,281.03	\$0.00	PURCHASED FOOD
110162	THE MERCHANTS COMPANY	\$0.00	\$34,197.65	\$0.00	PURCHASED FOOD;FOOD SERV SUPPLIES
110163	FORESTWOOD FARM INC	\$0.00	\$1,143.72	\$0.00	PURCHASED FOOD
110164	FARM & BUILDERS SUPPLY, LLC	\$0.00	\$0.00	\$1,524.11	MAINTENANCE SUPPLIES
110165	KEETON CONDITIONER & ELEC	\$0.00	\$0.00	\$3,605.00	MAINTENANCE SUPPLIES
110166	LIVINGSTON AUTO PARTS	\$1,008.01	\$0.00	\$0.00	VEHICLE PARTS
110167	LIVINGSTON KWIK LUBE	\$791.92	\$0.00	\$0.00	VEHICLE PARTS
110168	SUMTER INSURANCE AGENCIES, INC	\$5,378.43	\$0.00	\$0.00	INSURANCE SERVICES
110169	SUMTER SUPPLY INC	\$171.11	\$0.00	\$0.00	VEHICLE PARTS
110170	ANTHONY L. GARDNER	\$0.00	\$0.00	\$808.52	LOCAL DISTRICT
110171	REGIONS BANK	\$0.00	\$0.00	\$2,676.68	IN-STATE
		\$28,312.66	\$49,544.18	\$131,681.67	