

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1750	2300	2400
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	149,982.99	0.00	0.00	68,658.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	58,999.07	0.00	0.00	37,291.70
PURCHASED SERVICES	300-399	0.00	24,772.44	12.50	0.00	8,900.61	0.00
MATERIALS & SUPPLIES	400-499	0.00	344,182.78	204,747.08	0.00	0.00	4,947.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	368,955.22	413,741.64	0.00	8,900.61	110,898.23
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	759.00	0.00	481.92	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	4,324.77	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	5,083.77	0.00	481.92	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1750	2300	2400
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1750	2300	2400
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	374,038.99	413,741.64	481.92	8,900.61	110,898.23
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	374,038.99	413,741.64	481.92	8,900.61	110,898.23

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	2900	3800	4300	4400	4500	4712
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	42,082.64	0.00	128,660.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	15,236.67	0.00	26,926.51	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	21,258.65	0.00
MATERIALS & SUPPLIES	400-499	0.00	860.87	0.00	0.00	7,488.26	0.00
CAPITAL OUTLAY	500-599	0.00	29,569.08	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,440.00	0.00	0.00	1,590.00	0.00
TOTAL INSTRUCTIONAL SERVICES		57,319.31	31,869.95	155,586.51	0.00	30,336.91	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	4,020.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	806.71	0.00	0.00	0.00
PURCHASED SERVICES	300-399	96,178.59	142.92	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,099.00	1,100.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		97,277.59	1,242.92	4,826.71	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	2900	3800	4300	4400	4500	4712
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	7,475.75	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,593.20	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,072.04	11,718.24	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		13,068.95	0.00	0.00	2,072.04	11,718.24	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	92,431.77	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	29,231.56	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	12,548.81	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,646.70	0.00	0.00	0.00	0.00	535.87
TOTAL GENERAL ADMINISTRATIVE SERVICES		140,858.84	0.00	0.00	0.00	0.00	535.87
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	2900	3800	4300	4400	4500	4712
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	13,576.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	5,902.93
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	2,284.71
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	7,679.61
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	29,443.39
TOTAL EXPENDITURES	1000-9899	308,524.69	33,112.87	160,413.22	2,072.04	42,055.15	29,979.26
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	308,524.69	33,112.87	160,413.22	2,072.04	42,055.15	29,979.26

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	4800	4900	5100	8100	8210	8220
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REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,450.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	100,666.20	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,800.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	104,916.20	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	233,737.34	239,521.72
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	83,585.91	71,134.96
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,586.92	135,837.70
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,125.84	0.00	40,043.90	12,326.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	3,600.00	0.00	0.00	5,838.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	6,725.84	0.00	358,954.07	464,658.50
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	4800	4900	5100	8100	8210	8220
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	4800	4900	5100	8100	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	33,562.50	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	7,003.31	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	150.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		40,565.81	150.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	40,565.81	150.00	6,725.84	104,916.20	358,954.07	464,658.50
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	40,565.81	150.00	6,725.84	104,916.20	358,954.07	464,658.50

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8300	8310	8320	8330	8340
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	39,017.04	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,306.76	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,825.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		47,148.80	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	67,410.89	311.70	583.37	500.00	250.00
MATERIALS & SUPPLIES	400-499	0.00	10,448.44	0.00	1,347.21	0.00	342.98
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	77,859.33	311.70	1,930.58	500.00	592.98

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8300	8310	8320	8330	8340
-----	-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8300	8310	8320	8330	8340
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	47,148.80	77,859.33	311.70	1,930.58	500.00	592.98
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	47,148.80	77,859.33	311.70	1,930.58	500.00	592.98

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8410	8420	8620	8690	9600	9700
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-B-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8410	8420	8620	8690	9600	9700
-----	-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	11,334.77	355,053.56	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,662.19	181,831.55	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,823.40	101,884.66	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	583,393.38	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	115,708.87	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		17,820.36	1,337,872.02	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	109,886.40	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	36,776.35	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,998.65	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,813.38	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	200.00	33,636.65	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	152,674.78	33,636.65	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-III-II-C-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8410	8420	8620	8690	9600	9700
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	9,330.07	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	9,330.07	0.00
TOTAL EXPENDITURES	1000-9899	17,820.36	1,337,872.02	152,674.78	33,636.65	9,330.07	0.00
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	21,000.79
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	21,000.79
TOTAL EXPEND, OTHER FUND USES	(NET)	17,820.36	1,337,872.02	152,674.78	33,636.65	9,330.07	21,000.79

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	389,384.48
EMPLOYEE BENEFITS	200-299	138,453.95
PURCHASED SERVICES	300-399	57,394.20
MATERIALS & SUPPLIES	400-499	662,892.87
CAPITAL OUTLAY	500-599	29,569.08
OTHER OBJECTS	600-997	4,830.00
TOTAL INSTRUCTIONAL SERVICES		1,282,524.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	477,279.06
EMPLOYEE BENEFITS	200-299	155,527.58
PURCHASED SERVICES	300-399	272,763.17
MATERIALS & SUPPLIES	400-499	63,043.54
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	17,786.77
TOTAL INSTRUCTIONAL SUPPORT SERVICES		986,400.12
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	69,055.96
MATERIALS & SUPPLIES	400-499	12,138.63
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		81,194.59

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		
DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
-----	-----	-----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	373,864.08
EMPLOYEE BENEFITS	200-299	189,086.94
PURCHASED SERVICES	300-399	120,498.34
MATERIALS & SUPPLIES	400-499	583,393.38
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	115,708.87
TOTAL AUXILIARY SERVICES		1,382,551.61
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	202,318.17
EMPLOYEE BENEFITS	200-299	66,007.91
PURCHASED SERVICES	300-399	2,998.65
MATERIALS & SUPPLIES	400-499	15,362.19
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	41,019.22
TOTAL GENERAL ADMINISTRATIVE SERVICES		327,706.14
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

SUMTER COUNTY BOARD OF EDUCATION
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	47,138.64
EMPLOYEE BENEFITS	200-299	12,906.24
PURCHASED SERVICES	300-399	2,434.71
MATERIALS & SUPPLIES	400-499	17,009.68
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		79,489.27
TOTAL EXPENDITURES	1000-9899	4,139,866.31
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	21,000.79
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	21,000.79
TOTAL EXPEND, OTHER FUND USES	(NET)	4,160,867.10