

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

EXHIBIT A-I-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3213-0	3220-0	3310-0	3317-0	4110-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	372,575.53	55,748.00	29,979.26	30,812.00	0.00	1,148,281.15
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		372,575.53	55,748.00	29,979.26	30,812.00	0.00	1,148,281.15
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	69,960.85	40,780.64	0.00	0.00	0.00	118,907.44
EMPLOYEE BENEFITS	200-299	37,561.01	14,967.36	0.00	0.00	0.00	47,574.17
PURCHASED SERVICES	300-399	8,900.61	0.00	0.00	0.00	0.00	25,672.44
MATERIALS & SUPPLIES	400-499	4,947.68	0.00	0.00	0.00	0.00	351,727.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	29,569.08	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	1,800.00
TOTAL INSTRUCTIONAL SERVICES		121,370.15	55,748.00	0.00	29,569.08	0.00	545,681.98
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	227,095.14
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	73,752.51
PURCHASED SERVICES	300-399	96,178.59	0.00	0.00	142.92	0.00	53,349.96
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	17,098.13
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,099.00	0.00	0.00	1,100.00	0.00	11,709.77
TOTAL INSTRUCTIONAL SUPPORT SERV		97,277.59	0.00	0.00	1,242.92	0.00	383,005.51
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	600-997	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 FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3213-0	3220-0	3310-0	3317-0	4110-0
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	7,475.75	0.00	0.00	0.00	0.00	3,434.77
EMPLOYEE BENEFITS	200-299	5,593.20	0.00	0.00	0.00	0.00	726.68
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	3,323.40
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	0.00	0.00	7,484.85
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	92,431.77	0.00	0.00	0.00	0.00	109,886.40
EMPLOYEE BENEFITS	200-299	29,231.56	0.00	0.00	0.00	0.00	36,776.35
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	2,998.65
MATERIALS & SUPPLIES	400-499	12,548.81	0.00	0.00	0.00	0.00	2,813.38
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	535.87	0.00	0.00	19,767.22
TOTAL GENERAL ADMIN SERVICES		140,858.84	0.00	535.87	0.00	0.00	172,242.00
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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		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 FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3213-0	3220-0	3310-0	3317-0	4110-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	13,576.14	0.00	0.00	32,862.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	5,902.93	0.00	0.00	6,854.31
PURCHASED SERVICES	300-399	0.00	0.00	2,284.71	0.00	0.00	150.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	7,679.61	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 OTHER EXPENDITURES		0.00	0.00	29,443.39	0.00	0.00	39,866.81
TOTAL EXPENDITURES	1000-9899	372,575.53	55,748.00	29,979.26	30,812.00	0.00	1,148,281.15
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	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	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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 FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-1	4120-0	4130-0	4160-0	4165-0	4180-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	182,029.60	506,520.27	121,996.26	119,491.23	114,365.46	39,107.76
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		182,029.60	506,520.27	121,996.26	119,491.23	114,365.46	39,107.76
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	159,735.55	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	38,351.41	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,250.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	165,607.23	123,623.95	0.00	0.00	6,596.64	549.36
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		165,607.23	321,710.91	0.00	1,250.00	6,596.64	549.36
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	91,423.38	43,500.00	23,528.20	66,885.63	24,846.71
EMPLOYEE BENEFITS	200-299	0.00	27,682.88	9,006.22	14,717.84	20,255.86	10,112.27
PURCHASED SERVICES	300-399	2,007.54	47,813.70	64,005.40	0.00	7,844.02	0.00
MATERIALS & SUPPLIES	400-499	12,065.83	0.00	2,300.00	0.00	12,584.31	2,900.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,004.00	0.00	199.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		14,073.37	166,919.96	119,815.62	38,246.04	107,768.82	37,859.36
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	67,410.89	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	10,448.44	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	77,859.33	0.00	0.00

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

EXHIBIT A-I-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-1	4120-0	4130-0	4160-0	4165-0	4180-0
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	7,900.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	935.51	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,500.00	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		1,500.00	8,835.51	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	9,053.89	2,180.64	2,135.86	0.00	699.04
TOTAL GENERAL ADMIN SERVICES		0.00	9,053.89	2,180.64	2,135.86	0.00	699.04
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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		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 FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-1	4120-0	4130-0	4160-0	4165-0	4180-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	700.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	149.00	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 OTHER EXPENDITURES		849.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	182,029.60	506,520.27	121,996.26	119,491.23	114,365.46	39,107.76
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	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	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	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 FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4289-0	4295-0	4298-0	4308-0	5101-0	5196-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	967,522.87	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	45,751.44	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	19,484.96	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	1,032,759.27	0.00
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 SERV		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	600-997	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 FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4289-0	4295-0	4298-0	4308-0	5101-0	5196-0
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	355,053.56	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	181,831.55	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	101,884.66	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	583,393.38	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	115,708.87	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	1,337,872.02	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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		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 FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4289-0	4295-0	4298-0	4308-0	5101-0	5196-0
-----	-----	-----	-----	-----	-----	-----	-----
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	600-997	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	0.00	0.00	0.00	1,337,872.02	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	356,355.03	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	5,542.00	0.00
	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	(NET)	0.00	0.00	0.00	0.00	361,897.03	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	361,897.03	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	56,784.28	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	121,472.11	806.38
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	178,256.39	806.38

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

EXHIBIT A-I-II-A-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	5197-0 -----	7101-0 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	3,688,429.39
LOCAL REVENUES	6000-7999	0.00	73,310.74	119,062.18
OTHER REVENUES	8000-8999	0.00	0.00	19,484.96
TOTAL REVENUES		0.00	73,310.74	3,826,976.53
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	389,384.48
EMPLOYEE BENEFITS	200-299	0.00	0.00	138,453.95
PURCHASED SERVICES	300-399	0.00	21,571.15	57,394.20
MATERIALS & SUPPLIES	400-499	0.00	9,840.08	662,892.87
CAPITAL OUTLAY	500-599	0.00	0.00	29,569.08
OTHER OBJECTS	600-997	0.00	3,030.00	4,830.00
TOTAL INSTRUCTIONAL SERVICES		0.00	34,441.23	1,282,524.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	477,279.06
EMPLOYEE BENEFITS	200-299	0.00	0.00	155,527.58
PURCHASED SERVICES	300-399	0.00	1,421.04	272,763.17
MATERIALS & SUPPLIES	400-499	0.00	16,094.89	63,043.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,675.00	17,786.77
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	20,190.93	986,400.12
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,645.07	69,055.96
MATERIALS & SUPPLIES	400-499	0.00	1,690.19	12,138.63
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	3,335.26	81,194.59

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

EXHIBIT A-I-II-B-4

FUND TYPES				GOVERNMENTAL - SPECIAL REVENUE
DESCRIPTION - FUND SOURCE	ACCT#	5197-0	7101-0	(Memo Only)
-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	373,864.08
EMPLOYEE BENEFITS	200-299	0.00	0.00	189,086.94
PURCHASED SERVICES	300-399	0.00	13,790.28	120,498.34
MATERIALS & SUPPLIES	400-499	0.00	0.00	583,393.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	115,708.87
TOTAL AUXILIARY SERVICES		0.00	13,790.28	1,382,551.61
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	202,318.17
EMPLOYEE BENEFITS	200-299	0.00	0.00	66,007.91
PURCHASED SERVICES	300-399	0.00	0.00	2,998.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	15,362.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	41,019.22
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	327,706.14
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

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

EXHIBIT A-I-II-C-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	5197-0	7101-0	(Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	47,138.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	12,906.24
PURCHASED SERVICES	300-399	0.00	0.00	2,434.71
MATERIALS & SUPPLIES	400-499	0.00	9,330.07	17,009.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	9,330.07	79,489.27
TOTAL EXPENDITURES	1000-9899	0.00	81,087.77	4,139,866.31
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	10,651.07	367,006.10
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	5,542.00
	9910			
TRANSFERS OUT	920-929	0.00	21,000.79	21,000.79
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	(10,349.72)	351,547.31
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(10,349.72)	351,547.31
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(18,126.75)	38,657.53
BEGINNING FUND BALANCE - OCT 1	0300-0399	5,383.01	91,337.46	218,998.96
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	5,383.01	73,210.71	257,656.49