

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

EXHIBIT A-II-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0060	0070	0080	6000	8100
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	10,077.58	91,754.28	286,250.62	0.00	1,302.00
EMPLOYEE BENEFITS	200-299	0.00	6,848.96	21,969.84	109,365.84	0.00	269.31
PURCHASED SERVICES	300-399	0.00	12,197.15	7,093.76	31,613.29	0.00	6,490.00
MATERIALS & SUPPLIES	400-499	0.00	101,211.58	134,036.44	320,217.41	1,813.56	105,613.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	29,569.08	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,590.00	1,440.00	1,800.00
TOTAL INSTRUCTIONAL SERVICES		0.00	130,335.27	254,854.32	749,037.16	32,822.64	115,475.19
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	79,207.86	59,776.94	193,456.02	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	22,672.24	16,392.38	72,202.61	0.00	0.00
PURCHASED SERVICES	300-399	0.00	20,369.66	24,797.39	59,504.95	296.92	101,188.13
MATERIALS & SUPPLIES	400-499	0.00	1,502.90	3,756.63	31,473.51	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	1,970.28	2,105.28	5,934.21	2,475.00	775.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	125,722.94	106,828.62	362,571.30	2,771.92	101,963.13
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	1,050.00	4,450.00	31,160.37	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,615.48	0.00	9,523.15	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	3,665.48	4,450.00	40,683.52	0.00	0.00

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

EXHIBIT A-II-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0060	0070	0080	6000	8100
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	104,204.23	101,351.39	160,408.46	0.00	7,900.00
EMPLOYEE BENEFITS	200-299	0.00	51,446.51	56,053.94	80,650.98	0.00	935.51
PURCHASED SERVICES	300-399	0.00	28,677.66	31,491.18	59,833.19	496.31	0.00
MATERIALS & SUPPLIES	400-499	0.00	156,075.45	142,026.44	285,291.49	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	31,875.10	31,618.09	52,215.68	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	372,278.95	362,541.04	638,399.80	496.31	8,835.51
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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0060	0070	0080	6000	8100
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	18,000.00	24,182.39	4,956.25	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,748.73	8,142.02	1,015.49	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	1,424.27	0.00	7,905.80	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	23,173.00	32,324.41	13,877.54	0.00	7,679.61
TOTAL EXPENDITURES	1000-9899	0.00	655,175.64	760,998.39	1,804,569.32	36,090.87	233,953.44
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	1,359.75	9,531.57	9,997.47	112.00	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	1,359.75	9,531.57	9,997.47	112.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	656,535.39	770,529.96	1,814,566.79	36,202.87	233,953.44

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

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8300	8600	8620	8690
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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	24,846.71	119,991.53	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	10,112.27	34,148.08	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	340.20	66,265.92	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	17,312.82	8,997.68	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	4,527.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		52,612.00	233,930.21	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	32,395.59	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	32,395.59	0.00	0.00	0.00

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

EXHIBIT A-II-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8300	8600	8620	8690
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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	92,431.77	109,886.40	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	29,231.56	36,776.35	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,998.65	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	12,548.81	2,813.38	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	200.00	40,819.22
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	134,212.14	152,674.78	40,819.22
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 COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8300	8600	8620	8690
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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	2,284.71	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	2,284.71	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	52,612.00	236,214.92	32,395.59	134,212.14	152,674.78	40,819.22
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)	52,612.00	236,214.92	32,395.59	134,212.14	152,674.78	40,819.22

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

EXHIBIT A-II-II-A-3

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	9400	(Memo Only)
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EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	389,384.48
EMPLOYEE BENEFITS	200-299	0.00	138,453.95
PURCHASED SERVICES	300-399	0.00	57,394.20
MATERIALS & SUPPLIES	400-499	0.00	662,892.87
CAPITAL OUTLAY	500-599	0.00	29,569.08
OTHER OBJECTS	600-997	0.00	4,830.00
TOTAL INSTRUCTIONAL SERVICES		0.00	1,282,524.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	477,279.06
EMPLOYEE BENEFITS	200-299	0.00	155,527.58
PURCHASED SERVICES	300-399	0.00	272,763.17
MATERIALS & SUPPLIES	400-499	0.00	63,043.54
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	17,786.77
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	986,400.12
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	69,055.96
MATERIALS & SUPPLIES	400-499	0.00	12,138.63
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	81,194.59

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

EXHIBIT A-II-II-B-3

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	9400	(Memo Only)
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AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	373,864.08
EMPLOYEE BENEFITS	200-299	0.00	189,086.94
PURCHASED SERVICES	300-399	0.00	120,498.34
MATERIALS & SUPPLIES	400-499	0.00	583,393.38
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	115,708.87
TOTAL AUXILIARY SERVICES		0.00	1,382,551.61
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	202,318.17
EMPLOYEE BENEFITS	200-299	0.00	66,007.91
PURCHASED SERVICES	300-399	0.00	2,998.65
MATERIALS & SUPPLIES	400-499	0.00	15,362.19
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	41,019.22
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	327,706.14
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

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

EXHIBIT A-II-II-C-3

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	9400	(Memo Only)
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OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	47,138.64
EMPLOYEE BENEFITS	200-299	0.00	12,906.24
PURCHASED SERVICES	300-399	150.00	2,434.71
MATERIALS & SUPPLIES	400-499	0.00	17,009.68
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		150.00	79,489.27
TOTAL EXPENDITURES	1000-9899	150.00	4,139,866.31
OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	0.00	21,000.79
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	21,000.79
TOTAL EXPEND, & OTHER FUND USES	(NET)	150.00	4,160,867.10