

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, 2024

EXHIBIT A-II-II-A-1

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0020	0050	0060	0070
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	23,229.99	0.00	78,797.24	137,969.92
EMPLOYEE BENEFITS	200-299	0.00	0.00	7,782.76	0.00	39,403.68	47,749.36
PURCHASED SERVICES	300-399	0.00	0.00	1,364.28	0.00	40,278.42	4,226.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	85,129.71	0.00	139,576.95	54,854.55
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	130.00	0.00	245.00	1,348.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	117,636.74	0.00	298,301.29	246,148.49
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	116,197.41	36,538.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	37,527.21	11,752.07
PURCHASED SERVICES	300-399	0.00	0.00	32,793.68	0.00	38,512.34	128,707.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	9,638.85	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	16,035.00	0.00	65,603.05	27,039.00
OTHER OBJECTS	600-997	0.00	0.00	1,296.08	0.00	3,682.87	3,331.79
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	50,124.76	0.00	271,161.73	207,369.22
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	21,383.40	0.00	69,126.96	55,885.23
EMPLOYEE BENEFITS	200-299	0.00	0.00	11,236.94	0.00	35,593.59	27,658.04
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	150.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	32,584.99	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	32,620.34	0.00	137,455.54	83,543.27



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, 2024

EXHIBIT A-II-II-C-1

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0020	0050	0060	0070
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	25,556.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	8,570.60
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	5,281.83	821.82
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	5,281.83	34,948.83
TOTAL EXPENDITURES	1000-9899	0.00	0.00	360,005.94	0.00	1,364,382.92	934,749.94
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	10,356.37	0.00	665.00	752.00
	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	10,356.37	0.00	665.00	752.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	0.00	370,362.31	0.00	1,365,047.92	935,501.94

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, 2024

EXHIBIT A-II-II-A-2

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0080	6000	8100	8200	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	268,756.27	0.00	133,601.25	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	102,216.77	0.00	26,448.74	0.00	0.00	0.00
PURCHASED SERVICES	300-399	28,352.82	0.00	44,932.87	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	40,229.14	23,914.43	1,434,688.00	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	2,360.00	0.00	10,713.38	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		441,915.00	23,914.43	1,650,384.24	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	103,818.69	2,000.00	7,012.50	0.00	56,015.13	155,449.23
EMPLOYEE BENEFITS	200-299	33,920.61	382.95	1,362.77	0.00	21,477.55	42,594.11
PURCHASED SERVICES	300-399	18,197.26	14,043.77	16,643.19	2,000.00	428,865.00	441,132.18
MATERIALS & SUPPLIES	400-499	3,574.87	2,932.50	8,565.76	0.00	82,077.97	44,571.17
CAPITAL OUTLAY	500-599	49,459.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,526.81	1,275.00	490.00	0.00	43,147.10	1,000.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		213,497.24	20,634.22	34,074.22	2,000.00	631,582.75	684,746.69
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	63,862.71	32,348.79	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	33,703.35	15,722.85	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	19,312.05	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	5,985.01	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		116,878.11	54,056.65	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, 2024

EXHIBIT A-II-II-C-2

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0080	6000	8100	8200	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	1,575.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	298.88	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	348.67	0.00	0.00	531.64
MATERIALS & SUPPLIES	400-499	9,147.91	0.00	38,033.43	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		9,147.91	0.00	40,255.98	0.00	0.00	531.64
TOTAL EXPENDITURES	1000-9899	3,272,367.54	99,265.73	1,761,634.89	2,000.00	631,582.75	685,278.33
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	21,716.71	750.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	21,716.71	750.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	3,294,084.25	100,015.73	1,761,634.89	2,000.00	631,582.75	685,278.33

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, 2024

EXHIBIT A-II-II-A-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	8300	8320	8340	8410	8600	8620
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	53,107.08	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	28,306.32	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	81,413.40	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	200.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	200.00
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	42,695.39	68,226.00	0.00	16,275.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,011.63	30,681.08	25,713.33	5,569.89	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	5,500.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		44,707.02	98,907.08	25,713.33	27,344.89	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, 2024

EXHIBIT A-II-II-C-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	8300	8320	8340	8410	8600	8620
-----	-----	-----	-----	-----	-----	-----	-----
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	44,707.02	98,907.08	25,713.33	27,344.89	181,166.85	122,487.19
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	44,707.02	98,907.08	25,713.33	27,344.89	181,166.85	122,487.19

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, 2024

EXHIBIT A-II-II-A-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8630	8690	9100	9400	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	695,461.75
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	251,907.63
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	119,155.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,778,392.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	14,796.38
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	2,859,713.59
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	477,031.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	149,017.27
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,120,894.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	151,361.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	158,136.05
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	58,949.65
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	2,115,390.83
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	242,607.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	123,914.77
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	146,658.44
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	102,545.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	5,500.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	621,226.23

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, 2024

EXHIBIT A-II-II-B-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8630	8690	9100	9400	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	481,779.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	246,379.07
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	188,329.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	584,365.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	29,045.32
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	180,534.04
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	1,710,433.12
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	116,340.75
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	36,253.23
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	66,385.22
MATERIALS & SUPPLIES	400-499	1,363.30	0.00	0.00	0.00	2,794.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	550,920.65	0.00	0.00	553,174.78
TOTAL GENERAL ADMINISTRATIVE SERVICES		1,363.30	550,920.65	0.00	0.00	774,948.39
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	553,563.00	0.00	553,563.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	2,014,437.00	0.00	4,006,437.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	2,568,000.00	0.00	4,560,000.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		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, 2024

EXHIBIT A-II-II-C-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8630	8690	9100	9400	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	27,131.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	8,869.48
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,293.94	2,174.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,794.43	55,079.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	3,088.37	93,254.56
TOTAL EXPENDITURES	1000-9899	1,363.30	550,920.65	2,568,000.00	3,088.37	12,734,966.72
OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	34,240.08
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	34,240.08
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,363.30	550,920.65	2,568,000.00	3,088.37	12,769,206.80