





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, 2014

EXHIBIT A-I-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		1540-0	3210-0	3220-0	3310-0	3335-0	4110-0
		-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	25,464.25	0.00	0.00	19,352.50
EMPLOYEE BENEFITS	200-299	0.00	0.00	9,144.75	0.00	0.00	1,498.66
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	34,609.00	0.00	0.00	20,851.16
TOTAL EXPENDITURES	1000-9899	35,030.16	526,634.00	34,609.00	39,246.00	14,997.43	1,367,579.41
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)	(3,298.77)	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)	(3,298.77)	0.00	0.00	0.00	0.00	0.00





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EXHIBIT A-I-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4110-1	4130-0	4161-0	4180-0	4195-0	5101-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	104,543.13	0.00	0.00	7,900.88
EMPLOYEE BENEFITS	200-299	0.00	0.00	28,210.40	0.00	0.00	1,362.30
PURCHASED SERVICES	300-399	0.00	0.00	29,445.42	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	46,835.09	0.00	0.00	25,318.76
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	350.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	209,034.04	0.00	350.00	34,581.94
TOTAL EXPENDITURES	1000-9899	142,109.85	219,556.00	209,034.04	34,764.00	9,028.00	1,691,493.80
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	491,109.33
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	491,109.33
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	491,109.33
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00	259,574.47
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	224,075.52
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	(0.00)	0.00	483,649.99

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EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	5910-0 -----	5990-0 -----	7101-0 -----	(Memo Only) -----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	0.00	0.00	31,731.39
FEDERAL REVENUES	3000-5999	48,281.81	0.00	0.00	3,908,435.00
LOCAL REVENUES	6000-7999	0.00	0.00	205,834.48	344,040.24
OTHER REVENUES	8000-8999	0.00	0.00	0.00	59,157.72
TOTAL REVENUES		48,281.81	0.00	205,834.48	4,343,364.35
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	61,148.70	0.00	0.00	893,986.09
EMPLOYEE BENEFITS	200-299	20,508.49	0.00	0.00	352,781.22
PURCHASED SERVICES	300-399	0.00	0.00	19,231.00	168,177.27
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,450.65	179,053.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	130,804.94	130,804.94
TOTAL INSTRUCTIONAL SERVICES		81,657.19	0.00	151,486.59	1,724,803.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	233,293.66
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	72,127.69
PURCHASED SERVICES	300-399	0.00	0.00	400.20	151,225.53
MATERIALS & SUPPLIES	400-499	0.00	0.00	18,002.92	119,905.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	2,633.88	17,299.75
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	21,037.00	593,851.89
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,477.07	5,477.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	5,477.07	5,477.07

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EXHIBIT A-I-II-B-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	5910-0 -----	5990-0 -----	7101-0 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	512,040.53
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	274,305.61
PURCHASED SERVICES	300-399	0.00	0.00	17,762.71	83,603.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	580,003.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	234,831.51
TOTAL AUXILIARY SERVICES		0.00	0.00	17,762.71	1,684,784.57
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	208,880.28
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	74,696.48
PURCHASED SERVICES	300-399	0.00	0.00	0.00	2,909.31
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	6,673.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	293,159.53
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00



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EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5910-0	5990-0	7101-0	(Memo Only)
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OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	157,260.76
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	40,216.11
PURCHASED SERVICES	300-399	0.00	0.00	0.00	29,445.42
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,017.22	73,171.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	350.00
TOTAL OTHER EXPENDITURES		0.00	0.00	1,017.22	300,443.36
TOTAL EXPENDITURES	1000-9899	81,657.19	0.00	196,780.59	4,602,519.47
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	8,309.98	499,419.31
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00
9910					
TRANSFERS OUT	920-929	0.00	0.00	14,802.59	14,802.59
9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	(6,492.61)	484,616.72
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(6,492.61)	484,616.72
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(33,375.38)	0.00	2,561.28	225,461.60
BEGINNING FUND BALANCE - OCT 1	0300-0399	(22,917.13)	0.00	61,554.90	262,713.29
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	(56,292.51)	0.00	64,116.18	488,174.89