





SUMTER COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		1100 -----	1200 -----	1500 -----	1621 -----	1664 -----	1700 -----
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	450,906.07	2,835,624.35	1,841,883.83	57,306.59	81,656.43	137,849.54
OTHER FUND USES							
TRANSFERS OUT	9910						
	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 EXPENDITURES, OTHER FUND USES	(NET)	450,906.07	2,835,624.35	1,841,883.83	57,306.59	81,656.43	137,849.54

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EXHIBIT A-III-I-A-2

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		1810 -----	2300 -----	2400 -----	2900 -----	3500 -----	3600 -----
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	4,927.50	395,829.67	338,149.32	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	729.01	143,089.54	122,159.17	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	7,837.66	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		5,656.51	538,919.21	460,308.49	7,837.66	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	11,062.44	0.00	0.00	0.00	54,658.00	98,587.08
EMPLOYEE BENEFITS	200-299	4,539.00	0.00	0.00	0.00	19,098.99	36,097.67
PURCHASED SERVICES	300-399	0.00	91,678.32	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		15,601.44	91,678.32	0.00	0.00	73,756.99	134,684.75
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	32,458.68	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	14,306.06	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		46,764.74	0.00	0.00	0.00	0.00	0.00



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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
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EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		1810 -----	2300 -----	2400 -----	2900 -----	3500 -----	3600 -----
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	68,022.69	630,597.53	460,308.49	60,726.63	73,756.99	134,684.75
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 EXPENDITURES, OTHER FUND USES	(NET)	68,022.69	630,597.53	460,308.49	60,726.63	73,756.99	134,684.75







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EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		3800 -----	4200 -----	4500 -----	4502 -----	4503 -----	4508 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	10,297.01	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	4,702.99	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	15,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	766,335.18	15,000.00	12,040.00	24,194.40	15,469.61	4,419.78
OTHER FUND USES							
TRANSFERS OUT	9910						
	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 EXPENDITURES, OTHER FUND USES	(NET)	766,335.18	15,000.00	12,040.00	24,194.40	15,469.61	4,419.78





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EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		4510 -----	4711 -----	4712 -----	8100 -----	8200 -----	8210 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	28,088.24	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	12,673.81	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,663.26	4,863.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	3,136.49	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	45,561.80	4,863.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	20,962.57	45,561.80	4,863.00	10,851.96	0.00	532,829.10
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 EXPENDITURES, OTHER FUND USES	(NET)	20,962.57	45,561.80	4,863.00	10,851.96	0.00	532,829.10

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EXHIBIT A-III-I-A-5

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		8220 -----	8230 -----	8310 -----	8320 -----	8340 -----	8410 -----
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	323,539.68	540,826.80	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	106,815.44	193,951.49	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,766.43	123,352.58	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		434,121.55	858,130.87	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	1,708.32	287,165.82	76,877.84	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	752.96	153,433.91	31,305.25	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,424.60	681,162.39	27,295.03	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	140,885.78	108,275.40	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	4,885.88	1,262,647.90	243,753.52	0.00



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EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		8220 -----	8230 -----	8310 -----	8320 -----	8340 -----	8410 -----
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	434,121.55	858,130.87	4,885.88	1,262,647.90	243,753.52	1,511,524.94
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 EXPENDITURES, OTHER FUND USES	(NET)	434,121.55	858,130.87	4,885.88	1,262,647.90	243,753.52	1,511,524.94







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EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - GENERAL					
		8420 -----	8610 -----	8620 -----	8630 -----	8640 -----	8690 -----
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	46,586.52	316,470.00	349,619.80	59,069.84	275,933.15
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 EXPENDITURES, OTHER FUND USES	(NET)	0.00	46,586.52	316,470.00	349,619.80	59,069.84	275,933.15

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EXHIBIT A-III-I-A-7

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9100 -----	9700 -----	GOVERNMENTAL - GENERAL (Memo Only) -----
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	5,199,697.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,938,202.51
PURCHASED SERVICES	300-399	0.00	0.00	24,971.13
MATERIALS & SUPPLIES	400-499	0.00	0.00	52,215.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	7,215,085.64
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	1,423,493.95
EMPLOYEE BENEFITS	200-299	0.00	0.00	490,421.82
PURCHASED SERVICES	300-399	0.00	0.00	224,727.33
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,159.92
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	2,140,803.02
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	398,210.66
EMPLOYEE BENEFITS	200-299	0.00	0.00	199,798.18
PURCHASED SERVICES	300-399	0.00	0.00	710,882.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	249,161.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,558,052.04

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EXHIBIT A-III-I-B-7

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9100	9700	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	709,557.91
EMPLOYEE BENEFITS	200-299	0.00	0.00	436,336.37
PURCHASED SERVICES	300-399	0.00	0.00	58,101.81
MATERIALS & SUPPLIES	400-499	0.00	0.00	409,467.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	1,613,463.20
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	448,229.71
EMPLOYEE BENEFITS	200-299	0.00	0.00	140,912.86
PURCHASED SERVICES	300-399	0.00	0.00	420,458.39
MATERIALS & SUPPLIES	400-499	0.00	0.00	8,972.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	37,193.53
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	1,055,766.56
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	101,412.26	0.00	101,412.26
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 PROPERTY		101,412.26	0.00	101,412.26
DEBT SERVICE	8000-8999			
PRINCIPLE	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 SERVICE		0.00	0.00	0.00

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EXHIBIT A-III-I-C-7

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9100 -----	9700 -----	GOVERNMENTAL - GENERAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	38,385.25
EMPLOYEE BENEFITS	200-299	0.00	0.00	17,376.80
PURCHASED SERVICES	300-399	0.00	0.00	6,526.26
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,136.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	65,424.80
TOTAL EXPENDITURES	1000-9899	101,412.26	0.00	13,750,007.52
OTHER FUND USES				
9910				
TRANSFERS OUT	920-929	0.00	1,527,500.16	1,527,500.16
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	1,527,500.16	1,527,500.16
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	101,412.26	1,527,500.16	15,277,507.68