

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

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	1200 -----	GOVERNMENTAL - SPECIAL REVENUE				1815 -----	1840 -----
			1500 -----	1664 -----	1750 -----			
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	670,775.42	418,269.10	81,657.19	3,990.96	35,036.22	35,030.16	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	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)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	670,775.42	418,269.10	81,657.19	3,990.96	35,036.22	35,030.16	

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EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	2300 -----	GOVERNMENTAL - SPECIAL REVENUE				3600 -----	3800 -----
			2400 -----	2900 -----	3500 -----			
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	152,097.63	193,103.60	181,432.77	454.46	1,962.29	36,829.25	
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 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)		152,097.63	193,103.60	181,432.77	454.46	1,962.29	36,829.25	

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EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		4200 -----	4300 -----	4400 -----	4500 -----	4712 -----	4800 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	25,464.25	123,895.63
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	9,144.75	29,709.06
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	29,445.42
MATERIALS & SUPPLIES	400-499	1,017.22	0.00	0.00	0.00	0.00	46,835.09
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	350.00
TOTAL OTHER EXPENDITURES		1,017.22	0.00	0.00	0.00	34,609.00	230,235.20
TOTAL EXPENDITURES	1000-9899	1,017.22	36,907.20	2,758.24	116,190.28	34,609.00	230,235.20
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 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)		1,017.22	36,907.20	2,758.24	116,190.28	34,609.00	230,235.20

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EXHIBIT A-III-II-A-4

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		8100 -----	8210 -----	8220 -----	8230 -----	8320 -----	8420 -----
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	16,672.28	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		16,672.28	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	57,513.07	156,040.04	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	20,276.74	49,991.53	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	21,569.43	54,245.07	400.20	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	98,863.24	20,918.05	123.97	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	13,925.87	2,633.88	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	198,222.48	295,120.56	3,158.05	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	5,477.07	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	0.00	0.00	5,477.07	0.00

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EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8100 -----	GOVERNMENTAL - SPECIAL REVENUE				8320 -----	8420 -----
			8210 -----	8220 -----	8230 -----			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	7,900.88	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	1,362.30	
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	25,318.76	
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	34,581.94	
TOTAL EXPENDITURES	1000-9899	16,672.28	198,222.48	295,120.56	3,158.05	5,477.07	1,691,493.80	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	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)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND, OTHER FUND USES	(NET)	16,672.28	198,222.48	295,120.56	3,158.05	5,477.07	1,691,493.80	

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EXHIBIT A-III-II-A-5

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8620 -----	9700 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	893,986.09
EMPLOYEE BENEFITS	200-299	0.00	0.00	352,781.22
PURCHASED SERVICES	300-399	0.00	0.00	168,177.27
MATERIALS & SUPPLIES	400-499	0.00	0.00	179,053.53
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	130,804.94
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	1,724,803.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	233,293.66
EMPLOYEE BENEFITS	200-299	0.00	0.00	72,127.69
PURCHASED SERVICES	300-399	0.00	0.00	151,225.53
MATERIALS & SUPPLIES	400-499	0.00	0.00	119,905.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	17,299.75
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	593,851.89
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	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,477.07
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	5,477.07

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EXHIBIT A-III-II-B-5

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8620 -----	9700 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	512,040.53
EMPLOYEE BENEFITS	200-299	0.00	0.00	274,305.61
PURCHASED SERVICES	300-399	0.00	0.00	83,603.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	580,003.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	234,831.51
TOTAL AUXILIARY SERVICES		0.00	0.00	1,684,784.57
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999			
PERSONAL SERVICES	010-199	111,719.04	0.00	208,880.28
EMPLOYEE BENEFITS	200-299	38,717.23	0.00	74,696.48
PURCHASED SERVICES	300-399	2,909.31	0.00	2,909.31
MATERIALS & SUPPLIES	400-499	6,673.46	0.00	6,673.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		160,019.04	0.00	293,159.53
 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 PROPERTY		0.00	0.00	0.00
 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-II-C-5

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	8620 -----	9700 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	157,260.76
EMPLOYEE BENEFITS	200-299	0.00	0.00	40,216.11
PURCHASED SERVICES	300-399	0.00	0.00	29,445.42
MATERIALS & SUPPLIES	400-499	0.00	0.00	73,171.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	350.00
TOTAL OTHER EXPENDITURES		0.00	0.00	300,443.36
TOTAL EXPENDITURES	1000-9899	160,019.04	0.00	4,602,519.47
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	14,802.59	14,802.59
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	14,802.59	14,802.59
TOTAL EXPEND, OTHER FUND USES	(NET)	160,019.04	14,802.59	4,617,322.06