

COFFEE COUNTY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-I-A-1

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1220-0	1221-0	1222-0	1230-0	1231-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	10,535,118.00	122,648.00	34,299.00	12,552.00	217,084.00	40,000.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	1,270,230.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		11,805,348.00	122,648.00	34,299.00	12,552.00	217,084.00	40,000.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	5,481,190.73	0.00	0.00	0.00	27,159.73	14,375.00
EMPLOYEE BENEFITS	200-299	2,078,056.65	0.00	0.00	0.00	10,131.80	2,802.92
PURCHASED SERVICES	300-399	886,082.34	0.00	0.00	0.00	0.00	6,291.08
MATERIALS & SUPPLIES	400-499	232,441.71	0.00	0.00	8,951.60	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	200.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		8,677,971.43	0.00	0.00	8,951.60	37,291.53	23,469.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	1,267,059.25	81,636.84	26,164.29	0.00	131,303.58	0.00
EMPLOYEE BENEFITS	200-299	476,562.03	41,011.16	8,092.65	0.00	48,488.89	0.00
PURCHASED SERVICES	300-399	79,120.43	0.00	42.06	0.00	0.00	6,946.00
MATERIALS & SUPPLIES	400-499	13,821.60	0.00	0.00	0.00	0.00	9,585.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	978.47	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		1,837,541.78	122,648.00	34,299.00	0.00	179,792.47	16,531.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	175,160.49	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	112,306.93	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	284,060.47	0.00	0.00	3,600.40	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 OPERATION & MAINTENANCE		571,527.89	0.00	0.00	3,600.40	0.00	0.00

COFFEE COUNTY BOARD OF EDUCATION
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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-I-C-1

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1220-0	1221-0	1222-0	1230-0	1231-0
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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	925.74	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		925.74	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	11,445,916.56	122,648.00	34,299.00	12,552.00	217,084.00	40,000.00
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	359,431.44	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)	(359,431.44)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(359,431.44)	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	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 - SEP 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00

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EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1520-0	GOVERNMENTAL - GENERAL				2130-0	2259-0
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	105,529.14	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	55,357.60	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	4,122.00	800.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	10,045.90	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		4,122.00	171,732.64	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	4,122.00	171,732.64	24,463.23	0.00	0.00	0.00	
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	
OTHER FUND USES	9900-9999							
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
(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)	0.00	61,617.36	13,666.77	0.00	1,564.00	599.47	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	15,667.45	1,452.00	0.00	7,577.00	904.44	
ENDING FUND BALANCE - SEP 30	(NET)	0.00	77,284.81	15,118.77	0.00	9,141.00	1,503.91	

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE
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EXHIBIT A-I-I-A-4

FUND TYPES	GOVERNMENTAL - GENERAL						
DESCRIPTION - FUND SOURCE	ACCT#	2901-0	6001-0	6370-0	6850-0	8995-0	8997-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	10,000.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	858.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	1,936,145.22	1,226.24	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	37,495.45	0.00	0.00	7,401.92	0.00
TOTAL REVENUES		10,000.00	1,974,498.67	1,226.24	0.00	7,401.92	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	8,841.75	118,224.44	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,729.81	14,814.12	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	53,040.37	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	27,489.63	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		10,571.56	213,568.56	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	15,666.01	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	3,893.50	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	120,171.20	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	22,121.34	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	6,703.02	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	168,555.07	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	51,538.02	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	5,608.41	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	724,309.13	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	84,363.85	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	26,450.00	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 OPERATION & MAINTENANCE		0.00	892,269.41	0.00	0.00	0.00	0.00

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EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	2901-0	GOVERNMENTAL - GENERAL				8995-0	8997-0
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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	11,109.46	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	58,401.45	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	69,510.91	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	10,571.56	2,666,199.85	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	15,645.81	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES	9000-9997	0.00	57,229.58	0.00	0.00	0.00	0.00	
9910								
TRANSFERS OUT	920-929	0.00	331,871.20	0.00	0.00	0.00	0.00	
OTHER FUND USES	9900-9999							
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	(NET)	0.00	(258,995.81)	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(258,995.81)	0.00	0.00	0.00	0.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(571.56)	(950,696.99)	1,226.24	0.00	7,401.92	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	571.56	7,216,636.65	5,786.37	24,640.37	54,280.04	362.40	
ENDING FUND BALANCE - SEP 30	(NET)	0.00	6,265,939.66	7,012.61	24,640.37	61,681.96	362.40	

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FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	12,144,213.47
FEDERAL REVENUES	3000-5999	858.00
LOCAL REVENUES	6000-7999	3,207,601.46
OTHER REVENUES	8000-8999	44,897.37
TOTAL REVENUES		15,397,570.30
 EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	5,649,791.65
EMPLOYEE BENEFITS	200-299	2,107,535.30
PURCHASED SERVICES	300-399	945,413.79
MATERIALS & SUPPLIES	400-499	296,076.16
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	200.00
TOTAL INSTRUCTIONAL SERVICES		8,999,016.90
 INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	1,562,518.96
EMPLOYEE BENEFITS	200-299	593,442.49
PURCHASED SERVICES	300-399	206,438.45
MATERIALS & SUPPLIES	400-499	45,527.94
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	7,681.49
TOTAL INSTRUCTIONAL SUPPORT SERV		2,415,609.33
 OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	226,698.51
EMPLOYEE BENEFITS	200-299	117,915.34
PURCHASED SERVICES	300-399	1,011,970.00
MATERIALS & SUPPLIES	400-499	84,363.85
CAPITAL OUTLAY	500-599	26,450.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		1,467,397.70

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FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	471,844.70
EMPLOYEE BENEFITS	200-299	326,180.33
PURCHASED SERVICES	300-399	27,881.58
MATERIALS & SUPPLIES	400-499	138,404.06
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		964,310.67
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	604,449.49
EMPLOYEE BENEFITS	200-299	178,013.21
PURCHASED SERVICES	300-399	137,221.36
MATERIALS & SUPPLIES	400-499	32,384.20
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	31,058.70
TOTAL GENERAL ADMIN SERVICES		983,126.96
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	568,582.99
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		568,582.99
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

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FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	105,529.14
EMPLOYEE BENEFITS	200-299	55,357.60
PURCHASED SERVICES	300-399	16,957.20
MATERIALS & SUPPLIES	400-499	68,447.35
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OTHER EXPENDITURES		246,291.29
TOTAL EXPENDITURES	1000-9899	15,644,335.84
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	15,645.81
OTHER FINANCING SOURCES	9000-9997	57,229.58
	9910	
TRANSFERS OUT	920-929	691,302.64
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	(618,427.25)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(618,427.25)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(865,192.79)
BEGINNING FUND BALANCE - OCT 1	0300-0399	7,327,878.28
ENDING FUND BALANCE - SEP 30	(NET)	6,462,685.49