

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

EXHIBIT A-I-II-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		2230-0	3210-0	3220-0	3310-0	4110-0	4110-1
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	7,066.41	0.00	4,131.44	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,667.76	0.00	1,721.28	0.00
PURCHASED SERVICES	300-399	0.00	0.00	5,365.10	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	15,099.27	0.00	5,852.72	0.00
TOTAL EXPENDITURES	1000-9899	0.00	433,567.74	15,099.27	52,070.00	634,224.88	107,977.87
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)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	3,640.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	3,640.00	0.00	0.00	0.00	0.00	0.00

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-I-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					
		4116-0	4120-0	4130-0	4161-0	4180-0	4185-0
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	102,300.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	22,106.70	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	21,326.47	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	25,711.82	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	0.00	171,444.99	0.00	0.00
TOTAL EXPENDITURES	1000-9899	143,501.15	46,153.18	107,489.94	217,574.96	0.00	57,744.00
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
	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)	(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 - SEPTEMBER 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00

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

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4195-0	5101-0	5161-0	7101-0	8992-0
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REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	21,000.00	846,760.77	3,485.17	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	333,851.73	0.00	706,197.42	0.00
OTHER REVENUES	8000-8999	0.00	43,771.24	0.00	0.00	17,536.00
TOTAL REVENUES		21,000.00	1,224,383.74	3,485.17	706,197.42	17,536.00
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
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	4,737.60	0.00	0.00	207,768.90	5,331.80
MATERIALS & SUPPLIES	400-499	481.75	0.00	0.00	239,480.59	9,212.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	18,636.34	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	18,487.78	0.00
TOTAL INSTRUCTIONAL SERVICES		5,219.35	0.00	0.00	484,373.61	14,544.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	8,312.46	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	637.56	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	4,779.67	0.00	0.00	72,570.29	0.00
MATERIALS & SUPPLIES	400-499	1,450.96	0.00	0.00	150,133.35	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	9,745.32	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		15,180.65	0.00	0.00	232,448.96	0.00
OPERATION & MAINTENANCE	3000-3999					
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	125,896.32	0.00	17,673.30	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,345.99	0.00	50,486.34	0.00
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	0.00
TOTAL OPERATION & MAINTENANCE		0.00	128,242.31	0.00	68,159.64	0.00

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 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4195-0	5101-0	5161-0	7101-0	8992-0
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	390,451.40	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	245,816.86	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	20,983.64	0.00	1,185.82	0.00
MATERIALS & SUPPLIES	400-499	0.00	615,715.46	7,515.99	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	33,321.98	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	1,306,289.34	7,515.99	1,185.82	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
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	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	600.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		600.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
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	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	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 SERVICES		0.00	0.00	0.00	0.00	0.00

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 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
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FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				
		4195-0	5101-0	5161-0	7101-0	8992-0
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OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	4,665.16	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	878.33	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,499.74	0.00	21,134.62	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,992.84	0.00
TOTAL OTHER EXPENDITURES		0.00	7,043.23	0.00	23,127.46	0.00
TOTAL EXPENDITURES	1000-9899	21,000.00	1,441,574.88	7,515.99	809,295.49	14,544.30
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	359,431.44	0.00	128,947.01	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00
9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	65,145.66	0.00
OTHER FUND USES	9900-9999					
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	359,431.44	0.00	63,801.35	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	359,431.44	0.00	63,801.35	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	142,240.30	(4,030.82)	(39,296.72)	2,991.70
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	271,327.19	4,030.82	585,464.88	78,990.24
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	413,567.49	0.00	546,168.16	81,981.94

COFFEE COUNTY BOARD OF EDUCATION
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 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
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EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	0.00
FEDERAL REVENUES	3000-5999	2,686,648.93
LOCAL REVENUES	6000-7999	1,040,049.15
OTHER REVENUES	8000-8999	61,307.24
TOTAL REVENUES		3,788,005.32
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	474,841.23
EMPLOYEE BENEFITS	200-299	194,507.41
PURCHASED SERVICES	300-399	316,509.11
MATERIALS & SUPPLIES	400-499	363,080.31
CAPITAL OUTLAY	500-599	18,636.34
OTHER OBJECTS	600-997	18,487.78
TOTAL INSTRUCTIONAL SERVICES		1,386,062.18
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	325,335.29
EMPLOYEE BENEFITS	200-299	97,192.67
PURCHASED SERVICES	300-399	192,999.91
MATERIALS & SUPPLIES	400-499	154,190.47
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	18,910.08
TOTAL INSTRUCTIONAL SUPPORT SERV		788,628.42
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	143,569.62
MATERIALS & SUPPLIES	400-499	52,832.33
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		196,401.95

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EXHIBIT A-I-II-B-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	390,451.40
EMPLOYEE BENEFITS	200-299	245,816.86
PURCHASED SERVICES	300-399	28,054.01
MATERIALS & SUPPLIES	400-499	623,231.45
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	33,321.98
TOTAL AUXILIARY SERVICES		1,320,875.70
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	141,496.50
EMPLOYEE BENEFITS	200-299	43,447.77
PURCHASED SERVICES	300-399	1,858.46
MATERIALS & SUPPLIES	400-499	150.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	7,845.00
TOTAL GENERAL ADMIN SERVICES		194,797.73
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	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00
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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EXHIBIT A-I-II-C-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	118,163.01
EMPLOYEE BENEFITS	200-299	27,374.07
PURCHASED SERVICES	300-399	26,691.57
MATERIALS & SUPPLIES	400-499	48,346.18
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,992.84
TOTAL OTHER EXPENDITURES		222,567.67
TOTAL EXPENDITURES	1000-9899	4,109,333.65
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	488,378.45
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	65,145.66
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	423,232.79
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	423,232.79
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	101,904.46
BEGINNING FUND BALANCE - OCT 1	0300-0399	943,453.13
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,045,357.59