





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | 1100       | GOVERNMENTAL - GENERAL |              |          | 1541     | 1543   | 1602  |
|-------------------------------------|-----------|------------|------------------------|--------------|----------|----------|--------|-------|
| -----                               | -----     | -----      | -----                  | -----        | -----    | -----    | -----  | ----- |
| OTHER EXPENDITURES                  | 9000-9899 |            |                        |              |          |          |        |       |
| PERSONAL SERVICES                   | 010-199   | 0.00       | 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   | 0.00  |
| PURCHASED SERVICES                  | 300-399   | 0.00       | 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   | 0.00  |
| CAPITAL OUTLAY                      | 500-599   | 0.00       | 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   | 0.00  |
| TOTAL OTHER EXPENDITURES            |           | 0.00       | 0.00                   | 0.00         | 0.00     | 0.00     | 0.00   | 0.00  |
| TOTAL EXPENDITURES                  | 1000-9899 | 780,902.26 | 4,870,097.76           | 3,570,746.20 | 1,238.57 | 1,555.36 | 287.50 |       |
| OTHER FUND USES                     |           |            |                        |              |          |          |        |       |
| 9910                                |           |            |                        |              |          |          |        |       |
| TRANSFERS OUT                       | 920-929   | 0.00       | 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   | 0.00  |
| TOTAL OTHER FUND USES               | (NET)     | 0.00       | 0.00                   | 0.00         | 0.00     | 0.00     | 0.00   | 0.00  |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 780,902.26 | 4,870,097.76           | 3,570,746.20 | 1,238.57 | 1,555.36 | 287.50 |       |

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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-A-2

| FUND TYPES                           |           | GOVERNMENTAL - GENERAL |        |            |          |          |            |
|--------------------------------------|-----------|------------------------|--------|------------|----------|----------|------------|
| DESCRIPTION - PROGRAM                | ACCT #    | 1603                   | 1620   | 1621       | 1641     | 1661     | 1700       |
| -----                                |           | -----                  | -----  | -----      | -----    | -----    | -----      |
| REVENUES                             | 1000-8999 |                        |        |            |          |          |            |
| EXPENDITURES                         | 1000-9899 |                        |        |            |          |          |            |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                        |        |            |          |          |            |
| PERSONAL SERVICES                    | 010-199   | 103,484.15             | 0.00   | 208,075.22 | 0.00     | 0.00     | 127,251.80 |
| EMPLOYEE BENEFITS                    | 200-299   | 39,098.18              | 0.00   | 69,224.90  | 0.00     | 0.00     | 43,664.37  |
| PURCHASED SERVICES                   | 300-399   | 1,305.54               | 0.00   | 225.56     | 0.00     | 0.00     | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 783.47                 | 0.00   | 370.00     | 3,426.58 | 3,223.81 | 175.88     |
| 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         |           | 144,671.34             | 0.00   | 277,895.68 | 3,426.58 | 3,223.81 | 171,092.05 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                        |        |            |          |          |            |
| 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                   | 793.93 | 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 |           | 0.00                   | 793.93 | 0.00       | 0.00     | 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   | 298.86                 | 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        |           | 298.86                 | 0.00   | 0.00       | 0.00     | 0.00     | 0.00       |



Colbert County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-2

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |        |            |          |          |            |
|-------------------------------------|-----------|------------------------|--------|------------|----------|----------|------------|
|                                     |           | 1603                   | 1620   | 1621       | 1641     | 1661     | 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 | 144,970.20             | 793.93 | 277,895.68 | 3,426.58 | 3,223.81 | 171,092.05 |
| 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)     | 144,970.20             | 793.93 | 277,895.68 | 3,426.58 | 3,223.81 | 171,092.05 |







Colbert County Board of Education  
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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-3

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |          |        |           |              |            |
|-------------------------------------|-----------|------------------------|----------|--------|-----------|--------------|------------|
|                                     |           | 1810                   | 1851     | 1890   | 2200      | 2300         | 2400       |
| 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 | 87,992.08              | 6,234.34 | 237.38 | 32,327.89 | 1,073,284.45 | 728,947.47 |
| 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)     | 87,992.08              | 6,234.34 | 237.38 | 32,327.89 | 1,073,284.45 | 728,947.47 |





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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-4

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |            |           |           |            |            |
|-------------------------------------|-----------|------------------------|------------|-----------|-----------|------------|------------|
|                                     |           | 2800                   | 2900       | 3600      | 3700      | 3800       | 4160       |
| 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       | 123,541.00 |
| 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       | 123,541.00 |
| TOTAL EXPENDITURES                  | 1000-9899 | 139,163.77             | 280,419.16 | 43,964.68 | 83,913.71 | 776,849.00 | 123,541.00 |
| 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)     | 139,163.77             | 280,419.16 | 43,964.68 | 83,913.71 | 776,849.00 | 123,541.00 |





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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-5

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | 4300     | GOVERNMENTAL - GENERAL |           |           | 4502       | 4503     | 4504  |
|-------------------------------------|-----------|----------|------------------------|-----------|-----------|------------|----------|-------|
| -----                               | -----     | -----    | -----                  | -----     | -----     | -----      | -----    | ----- |
| OTHER EXPENDITURES                  | 9000-9899 |          |                        |           |           |            |          |       |
| PERSONAL SERVICES                   | 010-199   | 0.00     | 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     | 0.00  |
| PURCHASED SERVICES                  | 300-399   | 0.00     | 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     | 0.00  |
| CAPITAL OUTLAY                      | 500-599   | 0.00     | 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     | 0.00  |
| TOTAL OTHER EXPENDITURES            |           | 0.00     | 0.00                   | 0.00      | 0.00      | 0.00       | 0.00     | 0.00  |
| TOTAL EXPENDITURES                  | 1000-9899 | 5,494.05 | 6,998.32               | 20,255.27 | 99,888.71 | 150,192.93 | 6,613.45 |       |
| OTHER FUND USES                     |           |          |                        |           |           |            |          |       |
| 9910                                |           |          |                        |           |           |            |          |       |
| TRANSFERS OUT                       | 920-929   | 0.00     | 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     | 0.00  |
| TOTAL OTHER FUND USES               | (NET)     | 0.00     | 0.00                   | 0.00      | 0.00      | 0.00       | 0.00     | 0.00  |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 5,494.05 | 6,998.32               | 20,255.27 | 99,888.71 | 150,192.93 | 6,613.45 |       |







Colbert County Board of Education  
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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-6

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |           |           |            |            |           |
|-------------------------------------|-----------|------------------------|-----------|-----------|------------|------------|-----------|
|                                     |           | 4506                   | 4508      | 4510      | 4711       | 4712       | 8100      |
| OTHER EXPENDITURES                  | 9000-9899 |                        |           |           |            |            |           |
| PERSONAL SERVICES                   | 010-199   | 0.00                   | 0.00      | 0.00      | 393,128.60 | 141,540.97 | 0.00      |
| EMPLOYEE BENEFITS                   | 200-299   | 0.00                   | 0.00      | 0.00      | 188,120.24 | 63,211.42  | 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      | 35,518.13  | 0.00       | 0.00      |
| CAPITAL OUTLAY                      | 500-599   | 0.00                   | 0.00      | 0.00      | 7,000.00   | 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      | 623,766.97 | 204,752.39 | 0.00      |
| TOTAL EXPENDITURES                  | 1000-9899 | 20,683.99              | 20,643.55 | 38,509.94 | 623,766.97 | 204,752.39 | 19,040.42 |
| 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)     | 20,683.99              | 20,643.55 | 38,509.94 | 623,766.97 | 204,752.39 | 19,040.42 |

Colbert County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-A-7

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | GOVERNMENTAL - GENERAL |            |              |            |          |            |
|--------------------------------------|-----------|------------------------|------------|--------------|------------|----------|------------|
|                                      |           | 8210                   | 8220       | 8230         | 8300       | 8310     | 8320       |
| 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   | 861,493.62             | 389,235.50 | 1,136,064.35 | 0.00       | 0.00     | 0.00       |
| EMPLOYEE BENEFITS                    | 200-299   | 342,276.06             | 144,447.03 | 417,488.82   | 0.00       | 0.00     | 0.00       |
| PURCHASED SERVICES                   | 300-399   | 40,643.88              | 695.78     | 9,124.22     | 0.00       | 0.00     | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 9,795.85               | 63.48      | 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   | 962.00                 | 324.00     | 0.00         | 0.00       | 0.00     | 0.00       |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 1,255,171.41           | 534,765.79 | 1,562,677.39 | 0.00       | 0.00     | 0.00       |
| OPERATION & MAINTENANCE              | 3000-3999 |                        |            |              |            |          |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                   | 0.00       | 0.00         | 0.00       | 0.00     | 444,166.54 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                   | 0.00       | 0.00         | 0.00       | 0.00     | 239,892.43 |
| PURCHASED SERVICES                   | 300-399   | 0.00                   | 0.00       | 0.00         | 849,043.74 | 1,800.00 | 24,864.52  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                   | 0.00       | 0.00         | 66,830.93  | 0.00     | 82,934.52  |
| 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     | 275.00     |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00                   | 0.00       | 0.00         | 915,874.67 | 1,800.00 | 792,133.01 |



Colbert County Board of Education  
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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
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EXHIBIT A-III-I-C-7

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |            |              |            |          |            |
|-------------------------------------|-----------|------------------------|------------|--------------|------------|----------|------------|
|                                     |           | 8210                   | 8220       | 8230         | 8300       | 8310     | 8320       |
| 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 | 1,255,171.41           | 534,765.79 | 1,562,677.39 | 915,874.67 | 1,800.00 | 792,133.01 |
| 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)     | 1,255,171.41           | 534,765.79 | 1,562,677.39 | 915,874.67 | 1,800.00 | 792,133.01 |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-A-8

| FUND TYPES                           |           | GOVERNMENTAL - GENERAL |            |          |       |       |       |
|--------------------------------------|-----------|------------------------|------------|----------|-------|-------|-------|
| DESCRIPTION - PROGRAM                | ACCT #    | 8330                   | 8340       | 8350     | 8410  | 8610  | 8620  |
| -----                                |           | -----                  | -----      | -----    | ----- | ----- | ----- |
| 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   | 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 SUPPORT SERVICES |           | 0.00                   | 0.00       | 0.00     | 0.00  | 0.00  | 0.00  |
| OPERATION & MAINTENANCE              | 3000-3999 |                        |            |          |       |       |       |
| PERSONAL SERVICES                    | 010-199   | 22,059.21              | 272,241.71 | 0.00     | 0.00  | 0.00  | 0.00  |
| EMPLOYEE BENEFITS                    | 200-299   | 13,549.06              | 117,033.18 | 0.00     | 0.00  | 0.00  | 0.00  |
| PURCHASED SERVICES                   | 300-399   | 29,274.46              | 4,290.89   | 1,636.33 | 0.00  | 0.00  | 0.00  |
| MATERIALS & SUPPLIES                 | 400-499   | 9,908.21               | 105,199.54 | 0.00     | 0.00  | 0.00  | 0.00  |
| CAPITAL OUTLAY                       | 500-599   | 0.00                   | 5,063.93   | 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        |           | 74,790.94              | 503,829.25 | 1,636.33 | 0.00  | 0.00  | 0.00  |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-8

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |            |          |              |           |            |
|-------------------------------------|-----------|------------------------|------------|----------|--------------|-----------|------------|
|                                     |           | 8330                   | 8340       | 8350     | 8410         | 8610      | 8620       |
| 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 | 74,790.94              | 503,829.25 | 1,636.33 | 1,536,211.50 | 82,406.90 | 326,339.80 |
| 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)     | 74,790.94              | 503,829.25 | 1,636.33 | 1,536,211.50 | 82,406.90 | 326,339.80 |







Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-I-C-9

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #    | GOVERNMENTAL - GENERAL |           |           |        |      |              |
|-------------------------------------|-----------|------------------------|-----------|-----------|--------|------|--------------|
|                                     |           | 8630                   | 8640      | 8650      | 8690   | 9600 | 9700         |
| 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 | 308,273.25             | 92,690.42 | 28,221.15 | 494.89 | 0.00 | 0.00         |
| OTHER FUND USES                     |           |                        |           |           |        |      |              |
| TRANSFERS OUT                       | 9910      |                        |           |           |        |      |              |
|                                     | 920-929   | 0.00                   | 0.00      | 0.00      | 0.00   | 0.00 | 1,387,140.70 |
|                                     | 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 | 1,387,140.70 |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)     | 308,273.25             | 92,690.42 | 28,221.15 | 494.89 | 0.00 | 1,387,140.70 |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM<br>----- | ACCT #<br>----- | TOTAL<br>(Memo Only)<br>----- |
|--|-----------------|-------------------------------|
| REVENUES                                     | 1000-8999       |                               |
| EXPENDITURES                                 | 1000-9899       |                               |
| INSTRUCTIONAL SERVICES                       | 1000-1999       |                               |
| PERSONAL SERVICES                            | 010-199         | 9,004,229.56                  |
| EMPLOYEE BENEFITS                            | 200-299         | 3,368,615.66                  |
| PURCHASED SERVICES                           | 300-399         | 28,470.17                     |
| MATERIALS & SUPPLIES                         | 400-499         | 247,513.82                    |
| CAPITAL OUTLAY                               | 500-599         | 0.00                          |
| OTHER OBJECTS                                | 600-997         | 7,335.00                      |
| TOTAL INSTRUCTIONAL SERVICES                 |                 | 12,656,164.21                 |
| INSTRUCTIONAL SUPPORT SERVICES               | 2000-2999       |                               |
| PERSONAL SERVICES                            | 010-199         | 2,786,832.74                  |
| EMPLOYEE BENEFITS                            | 200-299         | 1,040,935.59                  |
| PURCHASED SERVICES                           | 300-399         | 64,557.62                     |
| MATERIALS & SUPPLIES                         | 400-499         | 14,750.74                     |
| CAPITAL OUTLAY                               | 500-599         | 0.00                          |
| OTHER OBJECTS                                | 600-997         | 1,361.00                      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES         |                 | 3,908,437.69                  |
| OPERATION & MAINTENANCE                      | 3000-3999       |                               |
| PERSONAL SERVICES                            | 010-199         | 738,467.46                    |
| EMPLOYEE BENEFITS                            | 200-299         | 370,474.67                    |
| PURCHASED SERVICES                           | 300-399         | 910,909.94                    |
| MATERIALS & SUPPLIES                         | 400-499         | 265,172.06                    |
| CAPITAL OUTLAY                               | 500-599         | 5,063.93                      |
| OTHER OBJECTS                                | 600-977         | 275.00                        |
| TOTAL OPERATION & MAINTENANCE                |                 | 2,290,363.06                  |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM   | ACCT #    | TOTAL<br>(Memo Only) |
|---------------------------------------|-----------|----------------------|
| -----                                 | -----     | -----                |
| AUXILIARY SERVICES                    | 4000-4999 |                      |
| PERSONAL SERVICES                     | 010-199   | 928,820.23           |
| EMPLOYEE BENEFITS                     | 200-299   | 607,281.93           |
| PURCHASED SERVICES                    | 300-399   | 61,531.36            |
| MATERIALS & SUPPLIES                  | 400-499   | 78,573.09            |
| CAPITAL OUTLAY                        | 500-599   | 0.00                 |
| OTHER OBJECTS                         | 600-997   | 0.00                 |
| TOTAL AUXILIARY SERVICES              |           | 1,676,206.61         |
| <br>GENERAL ADMINISTRATIVE SERVICES   | 6000-6999 |                      |
| PERSONAL SERVICES                     | 010-199   | 635,769.45           |
| EMPLOYEE BENEFITS                     | 200-299   | 187,191.16           |
| PURCHASED SERVICES                    | 300-399   | 98,832.98            |
| MATERIALS & SUPPLIES                  | 400-499   | 7,024.56             |
| CAPITAL OUTLAY                        | 500-599   | 0.00                 |
| OTHER OBJECTS                         | 600-997   | 25,211.44            |
| TOTAL GENERAL ADMINISTRATIVE SERVICES |           | 954,029.59           |
| <br>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 PROPERTY  |           | 0.00                 |
| <br>DEBT SERVICE                      | 8000-8999 |                      |
| PRINCIPLE                             | 931-931   | 0.00                 |
| INTEREST                              | 932-932   | 0.00                 |
| OTHER OBJECTS                         | 300-997   | 0.00                 |
| TOTAL DEBT SERVICE                    |           | 0.00                 |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM<br>----- | ACCT #<br>----- | TOTAL<br>(Memo Only)<br>----- |
|--|-----------------|-------------------------------|
| OTHER EXPENDITURES                           | 9000-9899       |                               |
| PERSONAL SERVICES                            | 010-199         | 534,669.57                    |
| EMPLOYEE BENEFITS                            | 200-299         | 251,331.66                    |
| PURCHASED SERVICES                           | 300-399         | 123,541.00                    |
| MATERIALS & SUPPLIES                         | 400-499         | 35,518.13                     |
| CAPITAL OUTLAY                               | 500-599         | 7,000.00                      |
| OTHER OBJECTS                                | 600-977         | 0.00                          |
| TOTAL OTHER EXPENDITURES                     |                 | 952,060.36                    |
| TOTAL EXPENDITURES                           | 1000-9899       | 22,437,261.52                 |
| OTHER FUND USES                              |                 |                               |
| 9910   |                 |                               |
| TRANSFERS OUT                                | 920-929         | 1,387,140.70                  |
|  | 9900-9999       |                               |
| OTHER FUND USES                              | 900-997         | 0.00                          |
| TOTAL OTHER FUND USES                        | (NET)           | 1,387,140.70                  |
| TOTAL EXPENDITURES, OTHER FUND USES          | (NET)           | 23,824,402.22                 |







Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 1100      | GOVERNMENTAL - SPECIAL REVENUE |            |       | 1603  | 1621   | 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            | 46,157.74 | 763,842.76                     | 231,628.76 |       | 19.05 | 374.00 | 4,170.43 |
| OTHER FUND USES                     |                      |           |                                |            |       |       |        |          |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00      | 0.00                           | 0.00       |       | 0.00  | 0.00   | 0.00     |
| OTHER FUND USES                     | 9900-9999<br>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)                | 46,157.74 | 763,842.76                     | 231,628.76 |       | 19.05 | 374.00 | 4,170.43 |





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-2

| FUND TYPES                    | GOVERNMENTAL - SPECIAL REVENUE |          |           |        |           |            |            |
|-------------------------------|--------------------------------|----------|-----------|--------|-----------|------------|------------|
| DESCRIPTION - PROGRAM         | ACCT #                         | 1810     | 1851      | 1852   | 1890      | 2300       | 2400       |
| -----                         |                                |          |           |        |           |            |            |
| 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                      | 7,000.00 | 43,509.61 | 500.00 | 50,041.07 | 340,380.86 | 154,985.38 |
| OTHER FUND USES               |                                |          |           |        |           |            |            |
| TRANSFERS OUT                 | 9910<br>920-929                | 0.00     | 0.00      | 0.00   | 0.00      | 0.00       | 0.00       |
| OTHER FUND USES               | 9900-9999<br>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)                          | 7,000.00 | 43,509.61 | 500.00 | 50,041.07 | 340,380.86 | 154,985.38 |





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-3

| FUND TYPES<br>DESCRIPTION - PROGRAM    | ACCT #               | GOVERNMENTAL - SPECIAL REVENUE |          |           |          |            |          |
|--|----------------------|--------------------------------|----------|-----------|----------|------------|----------|
|  |                      | 2900                           | 3600     | 3800      | 4400     | 4500       | 4600     |
| 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       | 3,000.00 |
| 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       | 3,000.00 |
| TOTAL EXPENDITURES                     | 1000-9899            | 222,091.25                     | 2,367.95 | 47,235.05 | 4,173.62 | 193,409.29 | 3,000.00 |
| OTHER FUND USES                        |                      |                                |          |           |          |            |          |
| TRANSFERS OUT                          | 9910<br>920-929      | 0.00                           | 0.00     | 0.00      | 0.00     | 0.00       | 0.00     |
| OTHER FUND USES                        | 9900-9999<br>900-997 | 0.00                           | 0.00     | 0.00      | 0.00     | 0.00       | 0.00     |
| TOTAL OTHER FUND USES<br>(NET)         |                      | 0.00                           | 0.00     | 0.00      | 0.00     | 0.00       | 0.00     |
| TOTAL EXPEND, OTHER FUND USES<br>(NET) |                      | 222,091.25                     | 2,367.95 | 47,235.05 | 4,173.62 | 193,409.29 | 3,000.00 |







Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-4

| FUND TYPES<br>DESCRIPTION - PROGRAM    | ACCT #               | GOVERNMENTAL - SPECIAL REVENUE |           |           |            |           |           |
|--|----------------------|--------------------------------|-----------|-----------|------------|-----------|-----------|
|  |                      | 4711                           | 4712      | 8100      | 8210       | 8220      | 8230      |
| OTHER EXPENDITURES                     | 9000-9899            |                                |           |           |            |           |           |
| PERSONAL SERVICES                      | 010-199              | 11,178.54                      | 13,140.57 | 0.00      | 0.00       | 0.00      | 0.00      |
| EMPLOYEE BENEFITS                      | 200-299              | 7,474.39                       | 4,895.43  | 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              | 1,263.76                       | 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               |                      | 19,916.69                      | 18,036.00 | 0.00      | 0.00       | 0.00      | 0.00      |
| TOTAL EXPENDITURES                     | 1000-9899            | 19,916.69                      | 18,036.00 | 33,215.77 | 159,585.93 | 73,390.70 | 55,852.52 |
| OTHER FUND USES                        |                      |                                |           |           |            |           |           |
| TRANSFERS OUT                          | 9910<br>920-929      | 0.00                           | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      |
| OTHER FUND USES                        | 9900-9999<br>900-997 | 0.00                           | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      |
| TOTAL OTHER FUND USES<br>(NET)         |                      | 0.00                           | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      |
| TOTAL EXPEND, OTHER FUND USES<br>(NET) |                      | 19,916.69                      | 18,036.00 | 33,215.77 | 159,585.93 | 73,390.70 | 55,852.52 |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-A-5

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |           |            |           |           |       |
|--------------------------------------|-----------|--------------------------------|-----------|------------|-----------|-----------|-------|
| DESCRIPTION - PROGRAM                | ACCT #    | 8300                           | 8310      | 8320       | 8330      | 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   | 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 SUPPORT SERVICES |           | 0.00                           | 0.00      | 0.00       | 0.00      | 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   | 1,566.97                       | 10,880.53 | 73,276.63  | 12,424.76 | 30,072.51 | 0.00  |
| MATERIALS & SUPPLIES                 | 400-499   | 2,683.50                       | 0.00      | 19,533.18  | 21,169.10 | 875.10    | 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      | 13,117.12  | 0.00      | 0.00      | 0.00  |
| TOTAL OPERATION & MAINTENANCE        |           | 4,250.47                       | 10,880.53 | 105,926.93 | 33,593.86 | 30,947.61 | 0.00  |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-B-5

| FUND TYPES                            |           | GOVERNMENTAL - SPECIAL REVENUE |       |          |       |       |          |
|---------------------------------------|-----------|--------------------------------|-------|----------|-------|-------|----------|
| DESCRIPTION - PROGRAM                 | ACCT #    | 8300                           | 8310  | 8320     | 8330  | 8340  | 8410     |
| -----                                 |           | -----                          | ----- | -----    | ----- | ----- | -----    |
| AUXILIARY SERVICES                    | 4000-4999 |                                |       |          |       |       |          |
| 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  | 6,460.00 |
| 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 AUXILIARY SERVICES              |           | 0.00                           | 0.00  | 0.00     | 0.00  | 0.00  | 6,460.00 |
| GENERAL ADMINISTRATIVE SERVICES       | 6000-6999 |                                |       |          |       |       |          |
| 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 GENERAL ADMINISTRATIVE SERVICES |           | 0.00                           | 0.00  | 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  | 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 CAPITAL OUTLAY - REAL PROPERTY  |           | 0.00                           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00     |
| DEBT SERVICE                          | 8000-8999 |                                |       |          |       |       |          |
| PRINCIPLE                             | 931-931   | 0.00                           | 0.00  | 492.52   | 0.00  | 0.00  | 0.00     |
| INTEREST                              | 932-932   | 0.00                           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00     |
| OTHER OBJECTS                         | 300-997   | 0.00                           | 0.00  | 7,349.28 | 0.00  | 0.00  | 0.00     |
| TOTAL DEBT SERVICE                    |           | 0.00                           | 0.00  | 7,841.80 | 0.00  | 0.00  | 0.00     |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-5

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 8300     | GOVERNMENTAL - SPECIAL REVENUE |            |           | 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            | 4,250.47 | 10,880.53                      | 113,768.73 | 33,593.86 | 30,947.61 | 6,460.00 |
| OTHER FUND USES                     |                      |          |                                |            |           |           |          |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00     | 0.00                           | 0.00       | 0.00      | 0.00      | 0.00     |
| OTHER FUND USES                     | 9900-9999<br>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)                | 4,250.47 | 10,880.53                      | 113,768.73 | 33,593.86 | 30,947.61 | 6,460.00 |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-A-6

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |       |       |       |        |       |
|--------------------------------------|-----------|--------------------------------|-------|-------|-------|--------|-------|
| DESCRIPTION - PROGRAM                | ACCT #    | 8420                           | 8620  | 8690  | 9100  | 9600   | 9700  |
| -----                                |           | -----                          | ----- | ----- | ----- | -----  | ----- |
| 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   | 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 SUPPORT SERVICES |           | 0.00                           | 0.00  | 0.00  | 0.00  | 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  | 315.76 | 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        |           | 0.00                           | 0.00  | 0.00  | 0.00  | 315.76 | 0.00  |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-6

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 8420         | GOVERNMENTAL - SPECIAL REVENUE |           |          | 9600       | 9700       |
|-------------------------------------|----------------------|--------------|--------------------------------|-----------|----------|------------|------------|
| -----                               | -----                | -----        | -----                          | -----     | -----    | -----      | -----      |
| 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     | 248,971.18 | 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     | 34,309.77  | 0.00       |
| TOTAL OTHER EXPENDITURES            |                      | 0.00         | 0.00                           | 0.00      | 0.00     | 283,280.95 | 0.00       |
| TOTAL EXPENDITURES                  | 1000-9899            | 2,345,273.34 | 86,710.42                      | 20,864.16 | 2,062.50 | 283,596.71 | 0.00       |
| OTHER FUND USES                     |                      |              |                                |           |          |            |            |
| TRANSFERS OUT                       | 9910<br>920-929      | 1,245,383.76 | 0.00                           | 0.00      | 0.00     | 0.00       | 416,497.89 |
| OTHER FUND USES                     | 9900-9999<br>900-997 | 0.00         | 0.00                           | 0.00      | 0.00     | 0.00       | 0.00       |
| TOTAL OTHER FUND USES               | (NET)                | 1,245,383.76 | 0.00                           | 0.00      | 0.00     | 0.00       | 416,497.89 |
| TOTAL EXPEND, OTHER FUND USES       | (NET)                | 3,590,657.10 | 86,710.42                      | 20,864.16 | 2,062.50 | 283,596.71 | 416,497.89 |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM<br>----- | ACCT #<br>----- | TOTAL<br>(Memo Only)<br>----- |
|--|-----------------|-------------------------------|
| REVENUES                                     | 1000-8999       |                               |
| EXPENDITURES                                 | 1000-9899       |                               |
| INSTRUCTIONAL SERVICES                       | 1000-1999       |                               |
| PERSONAL SERVICES                            | 010-199         | 731,513.14                    |
| EMPLOYEE BENEFITS                            | 200-299         | 347,031.91                    |
| PURCHASED SERVICES                           | 300-399         | 117,168.61                    |
| MATERIALS & SUPPLIES                         | 400-499         | 514,939.19                    |
| CAPITAL OUTLAY                               | 500-599         | 9,257.10                      |
| OTHER OBJECTS                                | 600-997         | 54,577.59                     |
| TOTAL INSTRUCTIONAL SERVICES                 |                 | 1,774,487.54                  |
| INSTRUCTIONAL SUPPORT SERVICES               | 2000-2999       |                               |
| PERSONAL SERVICES                            | 010-199         | 180,728.43                    |
| EMPLOYEE BENEFITS                            | 200-299         | 59,324.94                     |
| PURCHASED SERVICES                           | 300-399         | 93,754.11                     |
| MATERIALS & SUPPLIES                         | 400-499         | 129,627.83                    |
| CAPITAL OUTLAY                               | 500-599         | 0.00                          |
| OTHER OBJECTS                                | 600-997         | 7,860.32                      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES         |                 | 471,295.63                    |
| OPERATION & MAINTENANCE                      | 3000-3999       |                               |
| PERSONAL SERVICES                            | 010-199         | 0.00                          |
| EMPLOYEE BENEFITS                            | 200-299         | 0.00                          |
| PURCHASED SERVICES                           | 300-399         | 128,537.16                    |
| MATERIALS & SUPPLIES                         | 400-499         | 44,260.88                     |
| CAPITAL OUTLAY                               | 500-599         | 0.00                          |
| OTHER OBJECTS                                | 600-977         | 13,117.12                     |
| TOTAL OPERATION & MAINTENANCE                |                 | 185,915.16                    |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM   | ACCT #        | TOTAL<br>(Memo Only) |
|---------------------------------------|---------------|----------------------|
| -----                                 | -----         | -----                |
| AUXILIARY SERVICES                    | 4000-4999     |                      |
| PERSONAL SERVICES                     | 010-199       | 839,272.75           |
| EMPLOYEE BENEFITS                     | 200-299       | 484,678.75           |
| PURCHASED SERVICES                    | 300-399       | 58,429.58            |
| MATERIALS & SUPPLIES                  | 400-499       | 884,636.23           |
| CAPITAL OUTLAY                        | 500-599       | 0.00                 |
| OTHER OBJECTS                         | 600-997       | 206,710.23           |
| TOTAL AUXILIARY SERVICES              |               | 2,473,727.54         |
| <br>GENERAL ADMINISTRATIVE SERVICES   | <br>6000-6999 |                      |
| PERSONAL SERVICES                     | 010-199       | 99,702.35            |
| EMPLOYEE BENEFITS                     | 200-299       | 38,670.32            |
| PURCHASED SERVICES                    | 300-399       | 11,033.43            |
| MATERIALS & SUPPLIES                  | 400-499       | 0.00                 |
| CAPITAL OUTLAY                        | 500-599       | 0.00                 |
| OTHER OBJECTS                         | 600-997       | 24,322.85            |
| TOTAL GENERAL ADMINISTRATIVE SERVICES |               | 173,728.95           |
| <br>CAPITAL OUTLAY - REAL PROPERTY    | <br>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       | 2,062.50             |
| OTHER OBJECTS                         | 600-997       | 0.00                 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY  |               | 2,062.50             |
| <br>DEBT SERVICE                      | <br>8000-8999 |                      |
| PRINCIPLE                             | 931-931       | 492.52               |
| INTEREST                              | 932-932       | 0.00                 |
| OTHER OBJECTS                         | 300-997       | 7,349.28             |
| TOTAL DEBT SERVICE                    |               | 7,841.80             |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM<br>----- | ACCT #<br>-----              | TOTAL<br>(Memo Only)<br>----- |
|--|------------------------------|-------------------------------|
| OTHER EXPENDITURES                           | 9000-9899                    |                               |
| PERSONAL SERVICES                            | 010-199                      | 24,319.11                     |
| EMPLOYEE BENEFITS                            | 200-299                      | 12,369.82                     |
| PURCHASED SERVICES                           | 300-399                      | 0.00                          |
| MATERIALS & SUPPLIES                         | 400-499                      | 253,234.94                    |
| CAPITAL OUTLAY                               | 500-599                      | 0.00                          |
| OTHER OBJECTS                                | 600-977                      | 34,309.77                     |
| TOTAL OTHER EXPENDITURES                     |                              | 324,233.64                    |
| TOTAL EXPENDITURES                           | 1000-9899                    | 5,413,292.76                  |
| OTHER FUND USES                              |                              |                               |
| TRANSFERS OUT                                | 9910<br>920-929<br>9900-9999 | 1,661,881.65                  |
| OTHER FUND USES                              | 900-997                      | 0.00                          |
| TOTAL OTHER FUND USES                        | (NET)                        | 1,661,881.65                  |
| TOTAL EXPEND, OTHER FUND USES                | (NET)                        | 7,075,174.41                  |





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 1100      | GOVERNMENTAL - SPECIAL REVENUE |            |       | 1603  | 1621   | 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            | 46,157.74 | 763,842.76                     | 231,628.76 |       | 19.05 | 374.00 | 4,170.43 |
| OTHER FUND USES                     |                      |           |                                |            |       |       |        |          |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00      | 0.00                           | 0.00       |       | 0.00  | 0.00   | 0.00     |
| OTHER FUND USES                     | 9900-9999<br>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)                | 46,157.74 | 763,842.76                     | 231,628.76 |       | 19.05 | 374.00 | 4,170.43 |







Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-2

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 1810     | GOVERNMENTAL - SPECIAL REVENUE |        |           | 1890       | 2300       | 2400  |
|-------------------------------------|----------------------|----------|--------------------------------|--------|-----------|------------|------------|-------|
| -----                               | -----                | -----    | -----                          | -----  | -----     | -----      | -----      | ----- |
| OTHER EXPENDITURES                  | 9000-9899            |          |                                |        |           |            |            |       |
| PERSONAL SERVICES                   | 010-199              | 0.00     | 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       | 0.00  |
| PURCHASED SERVICES                  | 300-399              | 0.00     | 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       | 0.00  |
| CAPITAL OUTLAY                      | 500-599              | 0.00     | 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       | 0.00  |
| TOTAL OTHER EXPENDITURES            |                      | 0.00     | 0.00                           | 0.00   | 0.00      | 0.00       | 0.00       | 0.00  |
| TOTAL EXPENDITURES                  | 1000-9899            | 7,000.00 | 43,509.61                      | 500.00 | 50,041.07 | 340,380.86 | 154,985.38 |       |
| OTHER FUND USES                     |                      |          |                                |        |           |            |            |       |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00     | 0.00                           | 0.00   | 0.00      | 0.00       | 0.00       | 0.00  |
| OTHER FUND USES                     | 9900-9999<br>900-997 | 0.00     | 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       | 0.00  |
| TOTAL EXPEND, OTHER FUND USES       | (NET)                | 7,000.00 | 43,509.61                      | 500.00 | 50,041.07 | 340,380.86 | 154,985.38 |       |





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-3

| FUND TYPES<br>DESCRIPTION - PROGRAM    | ACCT #               | GOVERNMENTAL - SPECIAL REVENUE |          |           |          |            |          |
|--|----------------------|--------------------------------|----------|-----------|----------|------------|----------|
|  |                      | 2900                           | 3600     | 3800      | 4400     | 4500       | 4600     |
| 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       | 3,000.00 |
| 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       | 3,000.00 |
| TOTAL EXPENDITURES                     | 1000-9899            | 222,091.25                     | 2,367.95 | 47,235.05 | 4,173.62 | 193,409.29 | 3,000.00 |
| OTHER FUND USES                        |                      |                                |          |           |          |            |          |
| TRANSFERS OUT                          | 9910<br>920-929      | 0.00                           | 0.00     | 0.00      | 0.00     | 0.00       | 0.00     |
| OTHER FUND USES                        | 9900-9999<br>900-997 | 0.00                           | 0.00     | 0.00      | 0.00     | 0.00       | 0.00     |
| TOTAL OTHER FUND USES<br>(NET)         |                      | 0.00                           | 0.00     | 0.00      | 0.00     | 0.00       | 0.00     |
| TOTAL EXPEND, OTHER FUND USES<br>(NET) |                      | 222,091.25                     | 2,367.95 | 47,235.05 | 4,173.62 | 193,409.29 | 3,000.00 |





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-4

| FUND TYPES<br>DESCRIPTION - PROGRAM    | ACCT #               | GOVERNMENTAL - SPECIAL REVENUE |           |           |            |           |           |
|--|----------------------|--------------------------------|-----------|-----------|------------|-----------|-----------|
|  |                      | 4711                           | 4712      | 8100      | 8210       | 8220      | 8230      |
| OTHER EXPENDITURES                     | 9000-9899            |                                |           |           |            |           |           |
| PERSONAL SERVICES                      | 010-199              | 11,178.54                      | 13,140.57 | 0.00      | 0.00       | 0.00      | 0.00      |
| EMPLOYEE BENEFITS                      | 200-299              | 7,474.39                       | 4,895.43  | 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              | 1,263.76                       | 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               |                      | 19,916.69                      | 18,036.00 | 0.00      | 0.00       | 0.00      | 0.00      |
| TOTAL EXPENDITURES                     | 1000-9899            | 19,916.69                      | 18,036.00 | 33,215.77 | 159,585.93 | 73,390.70 | 55,852.52 |
| OTHER FUND USES                        |                      |                                |           |           |            |           |           |
| TRANSFERS OUT                          | 9910<br>920-929      | 0.00                           | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      |
| OTHER FUND USES                        | 9900-9999<br>900-997 | 0.00                           | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      |
| TOTAL OTHER FUND USES<br>(NET)         |                      | 0.00                           | 0.00      | 0.00      | 0.00       | 0.00      | 0.00      |
| TOTAL EXPEND, OTHER FUND USES<br>(NET) |                      | 19,916.69                      | 18,036.00 | 33,215.77 | 159,585.93 | 73,390.70 | 55,852.52 |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-A-5

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |           |            |           |           |       |
|--------------------------------------|-----------|--------------------------------|-----------|------------|-----------|-----------|-------|
| DESCRIPTION - PROGRAM                | ACCT #    | 8300                           | 8310      | 8320       | 8330      | 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   | 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 SUPPORT SERVICES |           | 0.00                           | 0.00      | 0.00       | 0.00      | 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   | 1,566.97                       | 10,880.53 | 73,276.63  | 12,424.76 | 30,072.51 | 0.00  |
| MATERIALS & SUPPLIES                 | 400-499   | 2,683.50                       | 0.00      | 19,533.18  | 21,169.10 | 875.10    | 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      | 13,117.12  | 0.00      | 0.00      | 0.00  |
| TOTAL OPERATION & MAINTENANCE        |           | 4,250.47                       | 10,880.53 | 105,926.93 | 33,593.86 | 30,947.61 | 0.00  |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-B-5

| FUND TYPES                            |           | GOVERNMENTAL - SPECIAL REVENUE |       |          |       |       |          |
|---------------------------------------|-----------|--------------------------------|-------|----------|-------|-------|----------|
| DESCRIPTION - PROGRAM                 | ACCT #    | 8300                           | 8310  | 8320     | 8330  | 8340  | 8410     |
| -----                                 |           | -----                          | ----- | -----    | ----- | ----- | -----    |
| AUXILIARY SERVICES                    | 4000-4999 |                                |       |          |       |       |          |
| 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  | 6,460.00 |
| 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 AUXILIARY SERVICES              |           | 0.00                           | 0.00  | 0.00     | 0.00  | 0.00  | 6,460.00 |
| GENERAL ADMINISTRATIVE SERVICES       | 6000-6999 |                                |       |          |       |       |          |
| 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 GENERAL ADMINISTRATIVE SERVICES |           | 0.00                           | 0.00  | 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  | 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 CAPITAL OUTLAY - REAL PROPERTY  |           | 0.00                           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00     |
| DEBT SERVICE                          | 8000-8999 |                                |       |          |       |       |          |
| PRINCIPLE                             | 931-931   | 0.00                           | 0.00  | 492.52   | 0.00  | 0.00  | 0.00     |
| INTEREST                              | 932-932   | 0.00                           | 0.00  | 0.00     | 0.00  | 0.00  | 0.00     |
| OTHER OBJECTS                         | 300-997   | 0.00                           | 0.00  | 7,349.28 | 0.00  | 0.00  | 0.00     |
| TOTAL DEBT SERVICE                    |           | 0.00                           | 0.00  | 7,841.80 | 0.00  | 0.00  | 0.00     |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-5

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | GOVERNMENTAL - SPECIAL REVENUE |           |            |           |           |          |
|-------------------------------------|----------------------|--------------------------------|-----------|------------|-----------|-----------|----------|
| -----                               | -----                | 8300                           | 8310      | 8320       | 8330      | 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            | 4,250.47                       | 10,880.53 | 113,768.73 | 33,593.86 | 30,947.61 | 6,460.00 |
| OTHER FUND USES                     |                      |                                |           |            |           |           |          |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00                           | 0.00      | 0.00       | 0.00      | 0.00      | 0.00     |
| OTHER FUND USES                     | 9900-9999<br>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)                | 4,250.47                       | 10,880.53 | 113,768.73 | 33,593.86 | 30,947.61 | 6,460.00 |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-A-6

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |       |       |       |        |       |
|--------------------------------------|-----------|--------------------------------|-------|-------|-------|--------|-------|
| DESCRIPTION - PROGRAM                | ACCT #    | 8420                           | 8620  | 8690  | 9100  | 9600   | 9700  |
| -----                                |           | -----                          | ----- | ----- | ----- | -----  | ----- |
| 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   | 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 SUPPORT SERVICES |           | 0.00                           | 0.00  | 0.00  | 0.00  | 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  | 315.76 | 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        |           | 0.00                           | 0.00  | 0.00  | 0.00  | 315.76 | 0.00  |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-II-C-6

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #           | 8420                 | GOVERNMENTAL - SPECIAL REVENUE |              |              | 9600         | 9700               |
|-------------------------------------|------------------|----------------------|--------------------------------|--------------|--------------|--------------|--------------------|
| -----                               | -----            | -----                | -----                          | -----        | -----        | -----        | -----              |
| 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         | 248,971.18   | 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         | 34,309.77    | 0.00               |
| TOTAL OTHER EXPENDITURES            |                  | 0.00                 | 0.00                           | 0.00         | 0.00         | 283,280.95   | 0.00               |
| TOTAL EXPENDITURES                  | 1000-9899        | 2,345,273.34         | 86,710.42                      | 20,864.16    | 2,062.50     | 283,596.71   | 0.00               |
| OTHER FUND USES                     |                  |                      |                                |              |              |              |                    |
| TRANSFERS OUT                       | 9910<br>920-929  | 1,245,383.76         | 0.00                           | 0.00         | 0.00         | 0.00         | 416,497.89         |
| OTHER FUND USES                     | 9900-9999        |                      |                                |              |              |              |                    |
| TOTAL OTHER FUND USES               | 900-997<br>(NET) | 0.00<br>1,245,383.76 | 0.00<br>0.00                   | 0.00<br>0.00 | 0.00<br>0.00 | 0.00<br>0.00 | 0.00<br>416,497.89 |
| TOTAL EXPEND, OTHER FUND USES       | (NET)            | 3,590,657.10         | 86,710.42                      | 20,864.16    | 2,062.50     | 283,596.71   | 416,497.89         |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM<br>----- | ACCT #<br>----- | TOTAL<br>(Memo Only)<br>----- |
|--|-----------------|-------------------------------|
| REVENUES                                     | 1000-8999       |                               |
| EXPENDITURES                                 | 1000-9899       |                               |
| INSTRUCTIONAL SERVICES                       | 1000-1999       |                               |
| PERSONAL SERVICES                            | 010-199         | 731,513.14                    |
| EMPLOYEE BENEFITS                            | 200-299         | 347,031.91                    |
| PURCHASED SERVICES                           | 300-399         | 117,168.61                    |
| MATERIALS & SUPPLIES                         | 400-499         | 514,939.19                    |
| CAPITAL OUTLAY                               | 500-599         | 9,257.10                      |
| OTHER OBJECTS                                | 600-997         | 54,577.59                     |
| TOTAL INSTRUCTIONAL SERVICES                 |                 | 1,774,487.54                  |
| INSTRUCTIONAL SUPPORT SERVICES               | 2000-2999       |                               |
| PERSONAL SERVICES                            | 010-199         | 180,728.43                    |
| EMPLOYEE BENEFITS                            | 200-299         | 59,324.94                     |
| PURCHASED SERVICES                           | 300-399         | 93,754.11                     |
| MATERIALS & SUPPLIES                         | 400-499         | 129,627.83                    |
| CAPITAL OUTLAY                               | 500-599         | 0.00                          |
| OTHER OBJECTS                                | 600-997         | 7,860.32                      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES         |                 | 471,295.63                    |
| OPERATION & MAINTENANCE                      | 3000-3999       |                               |
| PERSONAL SERVICES                            | 010-199         | 0.00                          |
| EMPLOYEE BENEFITS                            | 200-299         | 0.00                          |
| PURCHASED SERVICES                           | 300-399         | 128,537.16                    |
| MATERIALS & SUPPLIES                         | 400-499         | 44,260.88                     |
| CAPITAL OUTLAY                               | 500-599         | 0.00                          |
| OTHER OBJECTS                                | 600-977         | 13,117.12                     |
| TOTAL OPERATION & MAINTENANCE                |                 | 185,915.16                    |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM   | ACCT #        | TOTAL<br>(Memo Only) |
|---------------------------------------|---------------|----------------------|
| -----                                 | -----         | -----                |
| AUXILIARY SERVICES                    | 4000-4999     |                      |
| PERSONAL SERVICES                     | 010-199       | 839,272.75           |
| EMPLOYEE BENEFITS                     | 200-299       | 484,678.75           |
| PURCHASED SERVICES                    | 300-399       | 58,429.58            |
| MATERIALS & SUPPLIES                  | 400-499       | 884,636.23           |
| CAPITAL OUTLAY                        | 500-599       | 0.00                 |
| OTHER OBJECTS                         | 600-997       | 206,710.23           |
| TOTAL AUXILIARY SERVICES              |               | 2,473,727.54         |
| <br>GENERAL ADMINISTRATIVE SERVICES   | <br>6000-6999 |                      |
| PERSONAL SERVICES                     | 010-199       | 99,702.35            |
| EMPLOYEE BENEFITS                     | 200-299       | 38,670.32            |
| PURCHASED SERVICES                    | 300-399       | 11,033.43            |
| MATERIALS & SUPPLIES                  | 400-499       | 0.00                 |
| CAPITAL OUTLAY                        | 500-599       | 0.00                 |
| OTHER OBJECTS                         | 600-997       | 24,322.85            |
| TOTAL GENERAL ADMINISTRATIVE SERVICES |               | 173,728.95           |
| <br>CAPITAL OUTLAY - REAL PROPERTY    | <br>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       | 2,062.50             |
| OTHER OBJECTS                         | 600-997       | 0.00                 |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY  |               | 2,062.50             |
| <br>DEBT SERVICE                      | <br>8000-8999 |                      |
| PRINCIPLE                             | 931-931       | 492.52               |
| INTEREST                              | 932-932       | 0.00                 |
| OTHER OBJECTS                         | 300-997       | 7,349.28             |
| TOTAL DEBT SERVICE                    |               | 7,841.80             |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

| FUND TYPES<br>DESCRIPTION - PROGRAM<br>----- | ACCT #<br>-----              | TOTAL<br>(Memo Only)<br>----- |
|--|------------------------------|-------------------------------|
| OTHER EXPENDITURES                           | 9000-9899                    |                               |
| PERSONAL SERVICES                            | 010-199                      | 24,319.11                     |
| EMPLOYEE BENEFITS                            | 200-299                      | 12,369.82                     |
| PURCHASED SERVICES                           | 300-399                      | 0.00                          |
| MATERIALS & SUPPLIES                         | 400-499                      | 253,234.94                    |
| CAPITAL OUTLAY                               | 500-599                      | 0.00                          |
| OTHER OBJECTS                                | 600-977                      | 34,309.77                     |
| TOTAL OTHER EXPENDITURES                     |                              | 324,233.64                    |
| TOTAL EXPENDITURES                           | 1000-9899                    | 5,413,292.76                  |
| OTHER FUND USES                              |                              |                               |
| TRANSFERS OUT                                | 9910<br>920-929<br>9900-9999 | 1,661,881.65                  |
| OTHER FUND USES                              | 900-997                      | 0.00                          |
| TOTAL OTHER FUND USES                        | (NET)                        | 1,661,881.65                  |
| TOTAL EXPEND, OTHER FUND USES                | (NET)                        | 7,075,174.41                  |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-IV-A-1

| FUND TYPES                           |           | GOVERNMENTAL - CAPITAL PROJECTS |            |            |          |       |       |
|--------------------------------------|-----------|---------------------------------|------------|------------|----------|-------|-------|
| DESCRIPTION - PROGRAM                | ACCT #    | 8100                            | 8210       | 8320       | 8340     | 8410  | 8620  |
| -----                                |           | -----                           | -----      | -----      | -----    | ----- | ----- |
| 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   | 66,487.22                       | 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         |           | 66,487.22                       | 0.00       | 0.00       | 0.00     | 0.00  | 0.00  |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                 |            |            |          |       |       |
| 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                            | 134,739.94 | 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 |           | 0.00                            | 134,739.94 | 0.00       | 0.00     | 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       | 187,598.95 | 0.00     | 0.00  | 0.00  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                            | 0.00       | 0.00       | 3,153.74 | 0.00  | 0.00  |
| CAPITAL OUTLAY                       | 500-599   | 0.00                            | 0.00       | 35,632.00  | 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       | 223,230.95 | 3,153.74 | 0.00  | 0.00  |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-IV-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 8100      | GOVERNMENTAL - CAPITAL PROJECTS |            |          |              | 8410   | 8620 |
|-------------------------------------|----------------------|-----------|---------------------------------|------------|----------|--------------|--------|------|
| -----                               | -----                | -----     | -----                           | -----      | -----    | -----        | -----  |      |
| 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            | 66,487.22 | 134,739.94                      | 223,230.95 | 3,153.74 | 1,413,122.14 | 299.98 |      |
| OTHER FUND USES                     |                      |           |                                 |            |          |              |        |      |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00      | 0.00                            | 0.00       | 0.00     | 0.00         | 0.00   |      |
| OTHER FUND USES                     | 9900-9999<br>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)                | 66,487.22 | 134,739.94                      | 223,230.95 | 3,153.74 | 1,413,122.14 | 299.98 |      |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-IV-B-2

| FUND TYPES<br>DESCRIPTION - PROGRAM   | ACCT #    | GOVERNMENTAL - CAPITAL PROJECTS |          |            |            |      | TOTAL       |              |
|---------------------------------------|-----------|---------------------------------|----------|------------|------------|------|-------------|--------------|
|                                       |           | 8630                            | 8640     | 9100       | 9200       | 9700 | (Memo Only) |              |
| AUXILIARY SERVICES                    | 4000-4999 |                                 |          |            |            |      |             |              |
| PERSONAL SERVICES                     | 010-199   | 0.00                            | 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        | 0.00         |
| PURCHASED SERVICES                    | 300-399   | 0.00                            | 0.00     | 0.00       | 0.00       | 0.00 | 0.00        | 34,180.70    |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00                            | 0.00     | 0.00       | 0.00       | 0.00 | 0.00        | 102,011.44   |
| CAPITAL OUTLAY                        | 500-599   | 0.00                            | 0.00     | 0.00       | 0.00       | 0.00 | 0.00        | 1,276,930.00 |
| OTHER OBJECTS                         | 600-997   | 0.00                            | 0.00     | 0.00       | 0.00       | 0.00 | 0.00        | 0.00         |
| TOTAL AUXILIARY SERVICES              |           | 0.00                            | 0.00     | 0.00       | 0.00       | 0.00 | 0.00        | 1,413,122.14 |
| GENERAL ADMINISTRATIVE SERVICES       | 6000-6999 |                                 |          |            |            |      |             |              |
| PERSONAL SERVICES                     | 010-199   | 0.00                            | 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        | 0.00         |
| PURCHASED SERVICES                    | 300-399   | 35,093.12                       | 0.00     | 0.00       | 0.00       | 0.00 | 0.00        | 35,093.12    |
| MATERIALS & SUPPLIES                  | 400-499   | 2,783.19                        | 2,551.50 | 0.00       | 0.00       | 0.00 | 0.00        | 5,634.67     |
| CAPITAL OUTLAY                        | 500-599   | 0.00                            | 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        | 0.00         |
| TOTAL GENERAL ADMINISTRATIVE SERVICES |           | 37,876.31                       | 2,551.50 | 0.00       | 0.00       | 0.00 | 0.00        | 40,727.79    |
| CAPITAL OUTLAY - REAL PROPERTY        | 7000-7999 |                                 |          |            |            |      |             |              |
| PERSONAL SERVICES                     | 010-199   | 0.00                            | 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        | 0.00         |
| PURCHASED SERVICES                    | 300-399   | 0.00                            | 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        | 0.00         |
| CAPITAL OUTLAY                        | 500-599   | 0.00                            | 0.00     | 340,852.36 | 0.00       | 0.00 | 0.00        | 340,852.36   |
| OTHER OBJECTS                         | 600-997   | 0.00                            | 0.00     | 0.00       | 0.00       | 0.00 | 0.00        | 0.00         |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY  |           | 0.00                            | 0.00     | 340,852.36 | 0.00       | 0.00 | 0.00        | 340,852.36   |
| DEBT SERVICE                          | 8000-8999 |                                 |          |            |            |      |             |              |
| PRINCIPLE                             | 931-931   | 0.00                            | 0.00     | 0.00       | 255,413.50 | 0.00 | 0.00        | 255,413.50   |
| INTEREST                              | 932-932   | 0.00                            | 0.00     | 0.00       | 29,187.84  | 0.00 | 0.00        | 29,187.84    |
| OTHER OBJECTS                         | 300-997   | 0.00                            | 0.00     | 0.00       | 10,246.00  | 0.00 | 0.00        | 10,246.00    |
| TOTAL DEBT SERVICE                    |           | 0.00                            | 0.00     | 0.00       | 294,847.34 | 0.00 | 0.00        | 294,847.34   |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-IV-C-2

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 8630      | GOVERNMENTAL - CAPITAL PROJECTS |            |            |          | 9700         | TOTAL<br>(Memo Only) |
|-------------------------------------|----------------------|-----------|---------------------------------|------------|------------|----------|--------------|----------------------|
| -----                               | -----                | -----     | -----                           | -----      | -----      | -----    | -----        |                      |
| 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            | 37,876.31 | 2,551.50                        | 340,852.36 | 294,847.34 | 0.00     | 2,517,161.48 |                      |
| OTHER FUND USES                     |                      |           |                                 |            |            |          |              |                      |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00      | 0.00                            | 0.00       | 0.00       | 9,286.05 | 9,286.05     |                      |
| OTHER FUND USES                     | 9900-9999<br>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       | 9,286.05 | 9,286.05     |                      |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)                | 37,876.31 | 2,551.50                        | 340,852.36 | 294,847.34 | 9,286.05 | 2,526,447.53 |                      |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEP 30, 2016

EXHIBIT A-III-V-A-1

| FUND TYPE<br>DESCRIPTION - PROGRAM<br>-----       | ACCT #<br>----- | PROPRIETARY - ENTERPRISE<br>(Memo Only)<br>----- |
|---|-----------------|--|
| OPERATING EXPENSES:                               | 010-997         |  |
| PERSONAL SERVICES                                 | 010-199         | 0.00   |
| EMPLOYEE BENEFITS                                 | 200-299         | 0.00   |
| PURCHASED SERVICES                                | 300-399         | 0.00   |
| MATERIALS & SUPPLIES                              | 400-499         | 0.00   |
| CAPTIAL OUTLAY                                    | 500-599         | 0.00   |
| OTHER OBJECTS                                     | 600-997         | 0.00   |
| <br>TOTAL OPERATING EXPENSES                      |                 | <br>0.00   |
| <br>OTHER FUND USES:                              | 9900-9999       |  |
|   | 9910            |  |
| OPERATING TRANSFERS OUT                           | 920-929         | 0.00   |
| <br>RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30 | (NET)           | <br>0.00   |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEP 30, 2016

EXHIBIT A-III-VI-A-1

| FUND TYPE<br>DESCRIPTION - PROGRAM<br>-----       | ACCT #<br>----- | PROPRIETARY - INTERNAL SERVICE<br>(Memo Only)<br>----- |
|---|-----------------|--|
| OPERATING EXPENSES:                               | 010-997         |  |
| PERSONAL SERVICES                                 | 010-199         | 0.00   |
| EMPLOYEE BENEFITS                                 | 200-299         | 0.00   |
| PURCHASED SERVICES                                | 300-399         | 0.00   |
| MATERIALS & SUPPLIES                              | 400-499         | 0.00   |
| CAPTIAL OUTLAY                                    | 500-599         | 0.00   |
| OTHER OBJECTS                                     | 600-997         | 0.00   |
| <br>TOTAL OPERATING EXPENSES                      |                 | <br>0.00   |
| <br>OTHER FUND USES:                              | 9900-9999       |  |
|   | 9910            |  |
| OPERATING TRANSFERS OUT                           | 920-929         | 0.00   |
| <br>RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30 | (NET)           | <br>0.00   |



Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VII-A-1

| FUND TYPE<br>DESCRIPTION - PROGRAM<br>----- | ACCT #<br>----- | FIDUCIARY - NON EXPENDABLE TRUST<br>(Memo Only)<br>----- |
|---|-----------------|--|
| OPERATING EXPENSES:                         | 010-997         |  |
| PERSONAL SERVICES                           | 010-199         | 0.00   |
| EMPLOYEE BENEFITS                           | 200-299         | 0.00   |
| PURCHASED SERVICES                          | 300-399         | 0.00   |
| MATERIALS & SUPPLIES                        | 400-499         | 0.00   |
| CAPTIAL OUTLAY                              | 500-599         | 0.00   |
| OTHER OBJECTS                               | 600-997         | 0.00   |
| TOTAL OPERATING EXPENSES                    |                 | 0.00   |
| OTHER FUND USES:                            | 9900-9999       |  |
|   | 9910            |  |
| OPERATING TRANSFERS OUT                     | 920-929         | 0.00   |
| RETAINED EARNINGS/FUND BALANCE - SEP 30     | (NET)           | 0.00   |





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-C-1

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 1100      | FIDUCIARY - EXPENDABLE TRUST |           |       | 2300  | 3800      | 4400  |
|-------------------------------------|----------------------|-----------|------------------------------|-----------|-------|-------|-----------|-------|
| -----                               | -----                | -----     | -----                        | -----     | ----- | ----- | -----     | ----- |
| OTHER EXPENDITURES                  | 9000-9899            |           |                              |           |       |       |           |       |
| PERSONAL SERVICES                   | 010-199              | 0.00      | 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      | 0.00  |
| PURCHASED SERVICES                  | 300-399              | 0.00      | 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      | 0.00  |
| CAPITAL OUTLAY                      | 500-599              | 0.00      | 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      | 0.00  |
| TOTAL OTHER EXPENDITURES            |                      | 0.00      | 0.00                         | 0.00      | 0.00  | 0.00  | 0.00      | 0.00  |
| TOTAL EXPENDITURES                  | 1000-9899            | 18,288.52 | 73,153.83                    | 64,449.92 | 8.76  | 37.64 | 30,922.29 |       |
| OTHER FUND USES                     |                      |           |                              |           |       |       |           |       |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00      | 0.00                         | 0.00      | 0.00  | 0.00  | 0.00      | 0.00  |
| OTHER FUND USES                     | 9900-9999<br>900-997 | 0.00      | 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      | 0.00  |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)                | 18,288.52 | 73,153.83                    | 64,449.92 | 8.76  | 37.64 | 30,922.29 |       |





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-C-2

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 4500       | FIDUCIARY - EXPENDABLE TRUST |          |        | 8100      | 8210  | 8230  |
|-------------------------------------|----------------------|------------|------------------------------|----------|--------|-----------|-------|-------|
| -----                               | -----                | -----      | -----                        | -----    | -----  | -----     | ----- | ----- |
| OTHER EXPENDITURES                  | 9000-9899            |            |                              |          |        |           |       |       |
| PERSONAL SERVICES                   | 010-199              | 0.00       | 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  | 0.00  |
| PURCHASED SERVICES                  | 300-399              | 0.00       | 0.00                         | 0.00     | 0.00   | 0.00      | 0.00  | 0.00  |
| MATERIALS & SUPPLIES                | 400-499              | 0.00       | 10,208.87                    | 1,109.98 | 0.00   | 0.00      | 0.00  | 0.00  |
| CAPITAL OUTLAY                      | 500-599              | 0.00       | 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  | 0.00  |
| TOTAL OTHER EXPENDITURES            |                      | 0.00       | 10,208.87                    | 1,109.98 | 0.00   | 0.00      | 0.00  | 0.00  |
| TOTAL EXPENDITURES                  | 1000-9899            | 115,600.66 | 10,208.87                    | 1,109.98 | 358.25 | 83,350.06 | 92.02 |       |
| OTHER FUND USES                     |                      |            |                              |          |        |           |       |       |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00       | 0.00                         | 0.00     | 0.00   | 0.00      | 0.00  | 0.00  |
| OTHER FUND USES                     | 9900-9999<br>900-997 | 0.00       | 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  | 0.00  |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)                | 115,600.66 | 10,208.87                    | 1,109.98 | 358.25 | 83,350.06 | 92.02 |       |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-A-3

| FUND TYPES<br>DESCRIPTION - PROGRAM  | ACCT #    | FIDUCIARY - EXPENDABLE TRUST |          |          |        |      |      |
|--------------------------------------|-----------|------------------------------|----------|----------|--------|------|------|
|                                      |           | 8310                         | 8320     | 8330     | 8340   | 8410 | 9600 |
| 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   | 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 SUPPORT SERVICES |           | 0.00                         | 0.00     | 0.00     | 0.00   | 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   | 1,625.00                     | 770.51   | 2,326.00 | 102.23 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                         | 1,357.00 | 1,608.69 | 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        |           | 1,625.00                     | 2,127.51 | 3,934.69 | 102.23 | 0.00 | 0.00 |





Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-C-3

| FUND TYPES<br>DESCRIPTION - PROGRAM | ACCT #               | 8310     | FIDUCIARY - EXPENDABLE TRUST |          |        | 8340      | 8410       | 9600       |
|-------------------------------------|----------------------|----------|------------------------------|----------|--------|-----------|------------|------------|
| -----                               | -----                | -----    | -----                        | -----    | -----  | -----     | -----      | -----      |
| OTHER EXPENDITURES                  | 9000-9899            |          |                              |          |        |           |            |            |
| PERSONAL SERVICES                   | 010-199              | 0.00     | 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       | 0.00       |
| PURCHASED SERVICES                  | 300-399              | 0.00     | 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       | 128,001.77 |
| CAPITAL OUTLAY                      | 500-599              | 0.00     | 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       | 87,069.67  |
| TOTAL OTHER EXPENDITURES            |                      | 0.00     | 0.00                         | 0.00     | 0.00   | 0.00      | 0.00       | 215,071.44 |
| TOTAL EXPENDITURES                  | 1000-9899            | 1,625.00 | 2,127.51                     | 3,934.69 | 102.23 | 13,412.10 | 215,071.44 |            |
| OTHER FUND USES                     |                      |          |                              |          |        |           |            |            |
| TRANSFERS OUT                       | 9910<br>920-929      | 0.00     | 0.00                         | 0.00     | 0.00   | 0.00      | 0.00       | 0.00       |
| OTHER FUND USES                     | 9900-9999<br>900-997 | 0.00     | 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       | 0.00       |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)                | 1,625.00 | 2,127.51                     | 3,934.69 | 102.23 | 13,412.10 | 215,071.44 |            |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-A-4

| FUND TYPES                                  | ACCT #    | 9700 | (Memo Only) | FIDUCIARY - EXPENDABLE TRUST |
|---|-----------|------|-------------|------------------------------|
| DESCRIPTION - PROGRAM                       |           |      |             |                              |
| <hr style="border-top: 1px dashed black;"/> |           |      |             |                              |
| REVENUES                                    | 1000-8999 |      |             |                              |
| EXPENDITURES                                | 1000-9899 |      |             |                              |
| INSTRUCTIONAL SERVICES                      | 1000-1999 |      |             |                              |
| PERSONAL SERVICES                           | 010-199   | 0.00 | 0.00        |                              |
| EMPLOYEE BENEFITS                           | 200-299   | 0.00 | 0.00        |                              |
| PURCHASED SERVICES                          | 300-399   | 0.00 | 21,860.59   |                              |
| MATERIALS & SUPPLIES                        | 400-499   | 0.00 | 194,399.71  |                              |
| CAPITAL OUTLAY                              | 500-599   | 0.00 | 0.00        |                              |
| OTHER OBJECTS                               | 600-997   | 0.00 | 66,868.60   |                              |
| TOTAL INSTRUCTIONAL SERVICES                |           | 0.00 | 283,128.90  |                              |
| <br>  |           |      |             |                              |
| INSTRUCTIONAL SUPPORT SERVICES              | 2000-2999 |      |             |                              |
| PERSONAL SERVICES                           | 010-199   | 0.00 | 0.00        |                              |
| EMPLOYEE BENEFITS                           | 200-299   | 0.00 | 0.00        |                              |
| PURCHASED SERVICES                          | 300-399   | 0.00 | 33,750.27   |                              |
| MATERIALS & SUPPLIES                        | 400-499   | 0.00 | 61,770.50   |                              |
| CAPITAL OUTLAY                              | 500-599   | 0.00 | 0.00        |                              |
| OTHER OBJECTS                               | 600-997   | 0.00 | 0.00        |                              |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES        |           | 0.00 | 95,520.77   |                              |
| <br>  |           |      |             |                              |
| OPERATION & MAINTENANCE                     | 3000-3999 |      |             |                              |
| PERSONAL SERVICES                           | 010-199   | 0.00 | 0.00        |                              |
| EMPLOYEE BENEFITS                           | 200-299   | 0.00 | 0.00        |                              |
| PURCHASED SERVICES                          | 300-399   | 0.00 | 4,823.74    |                              |
| MATERIALS & SUPPLIES                        | 400-499   | 0.00 | 2,965.69    |                              |
| CAPITAL OUTLAY                              | 500-599   | 0.00 | 0.00        |                              |
| OTHER OBJECTS                               | 600-977   | 0.00 | 0.00        |                              |
| TOTAL OPERATION & MAINTENANCE               |           | 0.00 | 7,789.43    |                              |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-B-4

| FUND TYPES                            |           |      |             |
|---------------------------------------|-----------|------|-------------|
| DESCRIPTION - PROGRAM                 | ACCT #    | 9700 | (Memo Only) |
| -----                                 |           |      |             |
| AUXILIARY SERVICES                    | 4000-4999 |      |             |
| PERSONAL SERVICES                     | 010-199   | 0.00 | 0.00        |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00 | 0.00        |
| PURCHASED SERVICES                    | 300-399   | 0.00 | 21,024.38   |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00 | 0.00        |
| CAPITAL OUTLAY                        | 500-599   | 0.00 | 0.00        |
| OTHER OBJECTS                         | 600-997   | 0.00 | 0.00        |
| TOTAL AUXILIARY SERVICES              |           | 0.00 | 21,024.38   |
| <br>                                  |           |      |             |
| GENERAL ADMINISTRATIVE SERVICES       | 6000-6999 |      |             |
| PERSONAL SERVICES                     | 010-199   | 0.00 | 0.00        |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00 | 0.00        |
| PURCHASED SERVICES                    | 300-399   | 0.00 | 0.00        |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00 | 0.00        |
| CAPITAL OUTLAY                        | 500-599   | 0.00 | 0.00        |
| OTHER OBJECTS                         | 600-997   | 0.00 | 0.00        |
| TOTAL GENERAL ADMINISTRATIVE SERVICES |           | 0.00 | 0.00        |
| <br>                                  |           |      |             |
| CAPITAL OUTLAY - REAL PROPERTY        | 7000-7999 |      |             |
| PERSONAL SERVICES                     | 010-199   | 0.00 | 0.00        |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00 | 0.00        |
| PURCHASED SERVICES                    | 300-399   | 0.00 | 0.00        |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00 | 0.00        |
| CAPITAL OUTLAY                        | 500-599   | 0.00 | 0.00        |
| OTHER OBJECTS                         | 600-997   | 0.00 | 0.00        |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY  |           | 0.00 | 0.00        |
| <br>                                  |           |      |             |
| DEBT SERVICE                          | 8000-8999 |      |             |
| PRINCIPLE                             | 931-931   | 0.00 | 0.00        |
| INTEREST                              | 932-932   | 0.00 | 0.00        |
| OTHER OBJECTS                         | 300-997   | 0.00 | 0.00        |
| TOTAL DEBT SERVICE                    |           | 0.00 | 0.00        |

Colbert County Board of Education  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT A-III-VIII-C-4

| FUND TYPES                          | ACCT #               | 9700      | (Memo Only) |
|-------------------------------------|----------------------|-----------|-------------|
| DESCRIPTION - PROGRAM               |                      |           |             |
| -----                               | -----                | -----     | -----       |
| OTHER EXPENDITURES                  | 9000-9899            |           |             |
| PERSONAL SERVICES                   | 010-199              | 0.00      | 0.00        |
| EMPLOYEE BENEFITS                   | 200-299              | 0.00      | 0.00        |
| PURCHASED SERVICES                  | 300-399              | 0.00      | 0.00        |
| MATERIALS & SUPPLIES                | 400-499              | 0.00      | 139,320.62  |
| CAPITAL OUTLAY                      | 500-599              | 0.00      | 0.00        |
| OTHER OBJECTS                       | 600-977              | 0.00      | 87,069.67   |
| TOTAL OTHER EXPENDITURES            |                      | 0.00      | 226,390.29  |
| TOTAL EXPENDITURES                  | 1000-9899            | 0.00      | 633,853.77  |
| OTHER FUND USES                     |                      |           |             |
| TRANSFERS OUT                       | 9910<br>920-929      | 73,725.55 | 73,725.55   |
| OTHER FUND USES                     | 9900-9999<br>900-997 | 0.00      | 0.00        |
| TOTAL OTHER FUND USES               | (NET)                | 73,725.55 | 73,725.55   |
| TOTAL EXPENDITURES, OTHER FUND USES | (NET)                | 73,725.55 | 707,579.32  |