

COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

| FUND TYPES                           |           |       | GOVERNMENTAL - SPECIAL REVENUE |            |            |            |  |
|--------------------------------------|-----------|-------|--------------------------------|------------|------------|------------|--|
| DESCRIPTION - COST CENTER            | ACCT #    | 0000  | 0020                           | 0035       | 0040       | 0045       |  |
| -----                                | -----     | ----- | -----                          | -----      | -----      | -----      |  |
| EXPENDITURES                         | 1000-9899 |       |                                |            |            |            |  |
| INSTRUCTIONAL SERVICES               | 1000-1999 |       |                                |            |            |            |  |
| PERSONAL SERVICES                    | 010-199   | 0.00  | 92,314.71                      | 60,658.68  | 53,638.81  | 27,748.75  |  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00  | 36,476.21                      | 19,560.31  | 22,448.09  | 11,394.42  |  |
| PURCHASED SERVICES                   | 300-399   | 0.00  | 158,515.11                     | 153,063.18 | 82,795.41  | 70,896.22  |  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00  | 109,363.61                     | 62,795.32  | 38,286.72  | 4,976.96   |  |
| CAPITAL OUTLAY                       | 500-599   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00       |  |
| OTHER OBJECTS                        | 600-997   | 0.00  | 13,349.33                      | 7,757.20   | 8,782.50   | 300.00     |  |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00  | 410,018.97                     | 303,834.69 | 205,951.53 | 115,316.35 |  |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |       |                                |            |            |            |  |
| PERSONAL SERVICES                    | 010-199   | 0.00  | 82,408.43                      | 107,510.59 | 47,577.62  | 0.00       |  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00  | 30,272.44                      | 35,579.10  | 15,831.11  | 0.00       |  |
| PURCHASED SERVICES                   | 300-399   | 0.00  | 20,345.63                      | 6,315.64   | 11,775.53  | 441.65     |  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00  | 58,981.12                      | 14,053.36  | 59,008.78  | 22,304.68  |  |
| CAPITAL OUTLAY                       | 500-599   | 0.00  | 6,520.00                       | 0.00       | 0.00       | 0.00       |  |
| OTHER OBJECTS                        | 600-997   | 0.00  | 495.00                         | 830.00     | 2,032.22   | 280.00     |  |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00  | 199,022.62                     | 164,288.69 | 136,225.26 | 23,026.33  |  |
| OPERATION & MAINTENANCE              | 3000-3999 |       |                                |            |            |            |  |
| PERSONAL SERVICES                    | 010-199   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00       |  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00       |  |
| PURCHASED SERVICES                   | 300-399   | 0.00  | 73,657.05                      | 35,118.63  | 52,604.56  | 0.00       |  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00  | 16,519.49                      | 15,934.22  | 13,361.81  | 536.04     |  |
| CAPITAL OUTLAY                       | 500-599   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00       |  |
| OTHER OBJECTS                        | 600-977   | 0.00  | 975.00                         | 0.00       | 0.00       | 0.00       |  |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00  | 91,151.54                      | 51,052.85  | 65,966.37  | 536.04     |  |

COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

| FUND TYPES                            |           |       | GOVERNMENTAL - SPECIAL REVENUE |            |            |          |  |
|---------------------------------------|-----------|-------|--------------------------------|------------|------------|----------|--|
| DESCRIPTION - COST CENTER             | ACCT #    | 0000  | 0020                           | 0035       | 0040       | 0045     |  |
| -----                                 | -----     | ----- | -----                          | -----      | -----      | -----    |  |
| AUXILIARY SERVICES                    | 4000-4999 |       |                                |            |            |          |  |
| PERSONAL SERVICES                     | 010-199   | 0.00  | 120,203.75                     | 175,188.36 | 165,523.78 | 0.00     |  |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00  | 63,551.43                      | 95,228.32  | 91,470.12  | 0.00     |  |
| PURCHASED SERVICES                    | 300-399   | 0.00  | 8,832.54                       | 9,525.28   | 3,376.35   | 1,316.04 |  |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00  | 233,355.23                     | 401,081.52 | 427,308.25 | 0.00     |  |
| CAPITAL OUTLAY                        | 500-599   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| OTHER OBJECTS                         | 600-997   | 0.00  | 12,997.95                      | 18,995.27  | 18,096.50  | 0.00     |  |
| TOTAL AUXILIARY SERVICES              |           | 0.00  | 438,940.90                     | 700,018.75 | 705,775.00 | 1,316.04 |  |
| GENERAL ADMINISTRATIVE SERVICES       | 6000-6999 |       |                                |            |            |          |  |
| PERSONAL SERVICES                     | 010-199   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| PURCHASED SERVICES                    | 300-399   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| CAPITAL OUTLAY                        | 500-599   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| OTHER OBJECTS                         | 600-997   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| TOTAL GENERAL ADMINISTRATIVE SERVICES |           | 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     |  |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| PURCHASED SERVICES                    | 300-399   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| CAPITAL OUTLAY                        | 500-599   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| OTHER OBJECTS                         | 600-997   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY  |           | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| DEBT SERVICE                          | 8000-8999 |       |                                |            |            |          |  |
| PRINCIPLE                             | 931-931   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| INTEREST                              | 932-932   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| OTHER OBJECTS                         | 300-997   | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |
| TOTAL DEBT SERVICE                    |           | 0.00  | 0.00                           | 0.00       | 0.00       | 0.00     |  |

COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

| FUND TYPES                      |           |       | GOVERNMENTAL - SPECIAL REVENUE |              |              |            |  |
|---------------------------------|-----------|-------|--------------------------------|--------------|--------------|------------|--|
| DESCRIPTION - COST CENTER       | ACCT #    | 0000  | 0020                           | 0035         | 0040         | 0045       |  |
| -----                           | -----     | ----- | -----                          | -----        | -----        | -----      |  |
| OTHER EXPENDITURES              | 9000-9899 |       |                                |              |              |            |  |
| PERSONAL SERVICES               | 010-199   | 0.00  | 0.00                           | 8,302.26     | 0.00         | 0.00       |  |
| EMPLOYEE BENEFITS               | 200-299   | 0.00  | 0.00                           | 3,076.97     | 0.00         | 0.00       |  |
| PURCHASED SERVICES              | 300-399   | 0.00  | 0.00                           | 0.00         | 0.00         | 0.00       |  |
| MATERIALS & SUPPLIES            | 400-499   | 0.00  | 13,949.05                      | 11,984.06    | 63,270.70    | 15,186.10  |  |
| CAPITAL OUTLAY                  | 500-599   | 0.00  | 0.00                           | 0.00         | 0.00         | 0.00       |  |
| OTHER OBJECTS                   | 600-977   | 0.00  | 0.00                           | 0.00         | 0.00         | 0.00       |  |
| TOTAL OTHER EXPENDITURES        |           | 0.00  | 13,949.05                      | 23,363.29    | 63,270.70    | 15,186.10  |  |
| TOTAL EXPENDITURES              | 1000-9899 | 0.00  | 1,153,083.08                   | 1,242,558.27 | 1,177,188.86 | 155,380.86 |  |
| OTHER FUND USES                 |           |       |                                |              |              |            |  |
|                                 | 9910      |       |                                |              |              |            |  |
| TRANSFERS OUT                   | 920-929   | 0.00  | 27,278.52                      | 2,394.23     | 26,834.50    | 28,017.41  |  |
|                                 | 9900-9999 |       |                                |              |              |            |  |
| OTHER FUND USES                 | 900-997   | 0.00  | 0.00                           | 0.00         | 0.00         | 0.00       |  |
| TOTAL OTHER FUND USES           | (NET)     | 0.00  | 27,278.52                      | 2,394.23     | 26,834.50    | 28,017.41  |  |
| TOTAL EXPEND, & OTHER FUND USES | (NET)     | 0.00  | 1,180,361.60                   | 1,244,952.50 | 1,204,023.36 | 183,398.27 |  |

COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-1

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 0060<br>----- |
|--|-----------------|---------------|
| EXPENDITURES                                     | 1000-9899       |               |
| INSTRUCTIONAL SERVICES                           | 1000-1999       |               |
| PERSONAL SERVICES                                | 010-199         | 49,211.51     |
| EMPLOYEE BENEFITS                                | 200-299         | 15,520.49     |
| PURCHASED SERVICES                               | 300-399         | 279,296.67    |
| MATERIALS & SUPPLIES                             | 400-499         | 94,836.34     |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          |
| OTHER OBJECTS                                    | 600-997         | 8,976.00      |
| TOTAL INSTRUCTIONAL SERVICES                     |                 | 447,841.01    |
| INSTRUCTIONAL SUPPORT SERVICES                   | 2000-2999       |               |
| PERSONAL SERVICES                                | 010-199         | 95,534.22     |
| EMPLOYEE BENEFITS                                | 200-299         | 32,527.49     |
| PURCHASED SERVICES                               | 300-399         | 38,860.20     |
| MATERIALS & SUPPLIES                             | 400-499         | 110,285.92    |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          |
| OTHER OBJECTS                                    | 600-997         | 1,570.00      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES             |                 | 278,777.83    |
| OPERATION & MAINTENANCE                          | 3000-3999       |               |
| PERSONAL SERVICES                                | 010-199         | 0.00          |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          |
| PURCHASED SERVICES                               | 300-399         | 44,233.56     |
| MATERIALS & SUPPLIES                             | 400-499         | 39,148.83     |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          |
| OTHER OBJECTS                                    | 600-977         | 0.00          |
| TOTAL OPERATION & MAINTENANCE                    |                 | 83,382.39     |

COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-1

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 0060<br>----- |
|--|-----------------|---------------|
| AUXILIARY SERVICES                               | 4000-4999       |               |
| PERSONAL SERVICES                                | 010-199         | 176,156.01    |
| EMPLOYEE BENEFITS                                | 200-299         | 95,061.39     |
| PURCHASED SERVICES                               | 300-399         | 8,305.87      |
| MATERIALS & SUPPLIES                             | 400-499         | 382,832.27    |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          |
| OTHER OBJECTS                                    | 600-997         | 19,386.53     |
| TOTAL AUXILIARY SERVICES                         |                 | 681,742.07    |
| GENERAL ADMINISTRATIVE SERVICES                  | 6000-6999       |               |
| 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 GENERAL ADMINISTRATIVE SERVICES            |                 | 0.00          |
| 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          |
| 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          |

COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 0060<br>----- |
|--|-----------------|---------------|
| OTHER EXPENDITURES                               | 9000-9899       |               |
| PERSONAL SERVICES                                | 010-199         | 0.00          |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          |
| PURCHASED SERVICES                               | 300-399         | 0.00          |
| MATERIALS & SUPPLIES                             | 400-499         | 47,774.28     |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          |
| OTHER OBJECTS                                    | 600-977         | 0.00          |
| TOTAL OTHER EXPENDITURES                         |                 | 47,774.28     |
| TOTAL EXPENDITURES                               | 1000-9899       | 1,539,517.58  |
| OTHER FUND USES                                  |                 |               |
|  | 9910            |               |
| TRANSFERS OUT                                    | 920-929         | 35,627.48     |
|  | 9900-9999       |               |
| OTHER FUND USES                                  | 900-997         | 0.00          |
| TOTAL OTHER FUND USES                            | (NET)           | 35,627.48     |
| TOTAL EXPEND, & OTHER FUND USES                  | (NET)           | 1,575,145.06  |

COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-2

| FUND TYPES                           |           |           |            | GOVERNMENTAL - SPECIAL REVENUE |
|--------------------------------------|-----------|-----------|------------|--------------------------------|
| DESCRIPTION - COST CENTER            | ACCT #    | 3999      | 8620       | (Memo Only)                    |
| -----                                | -----     | -----     | -----      | -----                          |
| EXPENDITURES                         | 1000-9899 |           |            |                                |
| INSTRUCTIONAL SERVICES               | 1000-1999 |           |            |                                |
| PERSONAL SERVICES                    | 010-199   | 0.00      | 138,082.41 | 421,654.87                     |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00      | 48,270.95  | 153,670.47                     |
| PURCHASED SERVICES                   | 300-399   | 0.00      | 0.00       | 744,566.59                     |
| MATERIALS & SUPPLIES                 | 400-499   | 66,663.69 | 177,310.12 | 554,232.76                     |
| CAPITAL OUTLAY                       | 500-599   | 0.00      | 0.00       | 0.00                           |
| OTHER OBJECTS                        | 600-997   | 0.00      | 0.00       | 39,165.03                      |
| TOTAL INSTRUCTIONAL SERVICES         |           | 66,663.69 | 363,663.48 | 1,913,289.72                   |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |           |            |                                |
| PERSONAL SERVICES                    | 010-199   | 37,345.08 | 47,157.58  | 417,533.52                     |
| EMPLOYEE BENEFITS                    | 200-299   | 11,103.09 | 7,006.56   | 132,319.79                     |
| PURCHASED SERVICES                   | 300-399   | 2,150.00  | 207,195.49 | 287,084.14                     |
| MATERIALS & SUPPLIES                 | 400-499   | 2,000.00  | 18,375.61  | 285,009.47                     |
| CAPITAL OUTLAY                       | 500-599   | 0.00      | 0.00       | 6,520.00                       |
| OTHER OBJECTS                        | 600-997   | 280.00    | 24,841.85  | 30,329.07                      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 52,878.17 | 304,577.09 | 1,158,795.99                   |
| OPERATION & MAINTENANCE              | 3000-3999 |           |            |                                |
| PERSONAL SERVICES                    | 010-199   | 0.00      | 0.00       | 0.00                           |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00      | 0.00       | 0.00                           |
| PURCHASED SERVICES                   | 300-399   | 0.00      | 0.00       | 205,613.80                     |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00      | 0.00       | 85,500.39                      |
| CAPITAL OUTLAY                       | 500-599   | 0.00      | 0.00       | 0.00                           |
| OTHER OBJECTS                        | 600-977   | 0.00      | 0.00       | 975.00                         |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00      | 0.00       | 292,089.19                     |

COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-2

| FUND TYPES                            |           |       |            | GOVERNMENTAL - SPECIAL REVENUE |
|---------------------------------------|-----------|-------|------------|--------------------------------|
| DESCRIPTION - COST CENTER             | ACCT #    | 3999  | 8620       | (Memo Only)                    |
| -----                                 | -----     | ----- | -----      | -----                          |
| AUXILIARY SERVICES                    | 4000-4999 |       |            |                                |
| PERSONAL SERVICES                     | 010-199   | 0.00  | 0.00       | 637,071.90                     |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00  | 0.00       | 345,311.26                     |
| PURCHASED SERVICES                    | 300-399   | 0.00  | 0.00       | 31,356.08                      |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00  | 0.00       | 1,444,577.27                   |
| CAPITAL OUTLAY                        | 500-599   | 0.00  | 0.00       | 0.00                           |
| OTHER OBJECTS                         | 600-997   | 0.00  | 0.00       | 69,476.25                      |
| TOTAL AUXILIARY SERVICES              |           | 0.00  | 0.00       | 2,527,792.76                   |
| GENERAL ADMINISTRATIVE SERVICES       | 6000-6999 |       |            |                                |
| PERSONAL SERVICES                     | 010-199   | 0.00  | 203,189.92 | 203,189.92                     |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00  | 60,110.94  | 60,110.94                      |
| PURCHASED SERVICES                    | 300-399   | 0.00  | 1,856.43   | 1,856.43                       |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00  | 0.00       | 0.00                           |
| CAPITAL OUTLAY                        | 500-599   | 0.00  | 0.00       | 0.00                           |
| OTHER OBJECTS                         | 600-997   | 0.00  | 19,105.30  | 19,105.30                      |
| TOTAL GENERAL ADMINISTRATIVE SERVICES |           | 0.00  | 284,262.59 | 284,262.59                     |
| CAPITAL OUTLAY - REAL PROPERTY        | 7000-7999 |       |            |                                |
| PERSONAL SERVICES                     | 010-199   | 0.00  | 0.00       | 0.00                           |
| EMPLOYEE BENEFITS                     | 200-299   | 0.00  | 0.00       | 0.00                           |
| PURCHASED SERVICES                    | 300-399   | 0.00  | 0.00       | 0.00                           |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00  | 0.00       | 0.00                           |
| CAPITAL OUTLAY                        | 500-599   | 0.00  | 0.00       | 0.00                           |
| OTHER OBJECTS                         | 600-997   | 0.00  | 0.00       | 0.00                           |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY  |           | 0.00  | 0.00       | 0.00                           |
| DEBT SERVICE                          | 8000-8999 |       |            |                                |
| PRINCIPLE                             | 931-931   | 0.00  | 0.00       | 0.00                           |
| INTEREST                              | 932-932   | 0.00  | 0.00       | 0.00                           |
| OTHER OBJECTS                         | 300-997   | 0.00  | 0.00       | 0.00                           |
| TOTAL DEBT SERVICE                    |           | 0.00  | 0.00       | 0.00                           |



COFFEE COUNTY BOARD OF EDUCATION  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

| FUND TYPES                          |               |                |                  |   |
|-------------------------------------|---------------|----------------|------------------|---|
| DESCRIPTION - COST CENTER           | ACCT #        | 3999           | 8620             | GOVERNMENTAL - SPECIAL REVENUE<br>(Memo Only) |
| -----                               | -----         | -----          | -----            | -----   |
| OTHER EXPENDITURES                  | 9000-9899     |                |                  |   |
| PERSONAL SERVICES                   | 010-199       | 0.00           | 0.00             | 8,302.26                                      |
| EMPLOYEE BENEFITS                   | 200-299       | 0.00           | 0.00             | 3,076.97                                      |
| PURCHASED SERVICES                  | 300-399       | 0.00           | 3,371.82         | 3,371.82                                      |
| MATERIALS & SUPPLIES                | 400-499       | 0.00           | 0.00             | 152,164.19                                    |
| CAPITAL OUTLAY                      | 500-599       | 0.00           | 0.00             | 0.00  |
| OTHER OBJECTS                       | 600-977       | 0.00           | 0.00             | 0.00  |
| TOTAL OTHER EXPENDITURES            |               | 0.00           | 3,371.82         | 166,915.24                                    |
| <br>TOTAL EXPENDITURES              | <br>1000-9899 | <br>119,541.86 | <br>955,874.98   | <br>6,343,145.49                              |
| <br>OTHER FUND USES                 |               |                |                  |   |
|                                     | 9910          |                |                  |   |
| TRANSFERS OUT                       | 920-929       | 0.00           | 81,655.00        | 201,807.14                                    |
|                                     | 9900-9999     |                |                  |   |
| OTHER FUND USES                     | 900-997       | 0.00           | 0.00             | 0.00  |
| TOTAL OTHER FUND USES               | (NET)         | 0.00           | 81,655.00        | 201,807.14                                    |
| <br>TOTAL EXPEND, & OTHER FUND USES | <br>(NET)     | <br>119,541.86 | <br>1,037,529.98 | <br>6,544,952.63                              |