

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, 2024

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0020	0035	0040	0045
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EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	142,160.73	191,664.53	129,421.73	67,871.79
EMPLOYEE BENEFITS	200-299	0.00	46,880.31	41,092.81	60,486.97	26,943.89
PURCHASED SERVICES	300-399	0.00	144,547.78	223,358.55	97,569.54	76,604.97
MATERIALS & SUPPLIES	400-499	0.00	105,282.09	97,794.50	106,665.51	27,813.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	11,408.26	3,270.50	19,424.50	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	450,279.17	557,180.89	413,568.25	199,234.44
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	83,280.52	100,434.69	176.88	0.00
EMPLOYEE BENEFITS	200-299	0.00	30,357.81	34,051.39	35.77	0.00
PURCHASED SERVICES	300-399	0.00	25,057.00	17,176.83	7,008.38	1,846.04
MATERIALS & SUPPLIES	400-499	0.00	53,292.57	20,754.62	159,277.19	6,105.58
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,044.86	2,654.39	1,792.90	310.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	193,032.76	175,071.92	168,291.12	8,261.62
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	62,235.86	21,486.70	47,036.63	663.94
MATERIALS & SUPPLIES	400-499	0.00	24,900.55	37,817.65	21,087.44	6,604.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	6,500.00	0.00
OTHER OBJECTS	600-977	0.00	23,777.94	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	110,914.35	59,304.35	74,624.07	7,268.93

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE			
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	115,924.70	173,466.72	121,850.83	0.00
EMPLOYEE BENEFITS	200-299	0.00	61,270.94	92,025.33	61,359.28	0.00
PURCHASED SERVICES	300-399	0.00	18,777.46	13,690.82	10,436.00	2,820.09
MATERIALS & SUPPLIES	400-499	0.00	220,273.96	366,087.84	346,322.86	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	40,197.00	42,228.00	0.00
OTHER OBJECTS	600-997	0.00	12,511.46	18,241.27	12,990.83	0.00
TOTAL AUXILIARY SERVICES		0.00	428,758.52	703,708.98	595,187.80	2,820.09
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  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE				
		0000 -----	0020 -----	0035 -----	0040 -----	0045 -----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	14,862.65	49,874.95	7,641.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	4,513.21	16,592.41	1,489.35	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	14,057.16	23,395.81	82,490.00	14,305.77
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	33,433.02	89,863.17	91,620.35	14,305.77
TOTAL EXPENDITURES	1000-9899	0.00	1,216,417.82	1,585,129.31	1,343,291.59	231,890.85
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	41,371.46	1,810.03	20,207.25	13,942.29
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES (NET)		0.00	41,371.46	1,810.03	20,207.25	13,942.29
TOTAL EXPEND, & OTHER FUND USES (NET)		0.00	1,257,789.28	1,586,939.34	1,363,498.84	245,833.14

COFFEE COUNTY BOARD OF EDUCATION  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-II-II-A-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0060
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EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	227,169.99
EMPLOYEE BENEFITS	200-299	55,049.51
PURCHASED SERVICES	300-399	360,297.31
MATERIALS & SUPPLIES	400-499	145,356.16
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	11,245.00
TOTAL INSTRUCTIONAL SERVICES		799,117.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	74,078.04
EMPLOYEE BENEFITS	200-299	24,310.29
PURCHASED SERVICES	300-399	20,243.98
MATERIALS & SUPPLIES	400-499	37,662.58
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	756.90
TOTAL INSTRUCTIONAL SUPPORT SERVICES		157,051.79
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	50,452.76
MATERIALS & SUPPLIES	400-499	28,275.83
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		78,728.59

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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-II-II-B-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0060
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	171,012.29
EMPLOYEE BENEFITS	200-299	91,876.59
PURCHASED SERVICES	300-399	14,441.37
MATERIALS & SUPPLIES	400-499	358,966.28
CAPITAL OUTLAY	500-599	6,500.00
OTHER OBJECTS	600-997	18,936.34
TOTAL AUXILIARY SERVICES		661,732.87
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

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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-II-II-C-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0060
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OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	42,259.08
EMPLOYEE BENEFITS	200-299	13,814.38
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	45,310.70
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		101,384.16
TOTAL EXPENDITURES	1000-9899	1,798,015.38
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	58,115.97
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	58,115.97
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,856,131.35

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-II-II-A-2

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	3999	8410	8620	(Memo Only)
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EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	163,231.46	921,520.23
EMPLOYEE BENEFITS	200-299	0.00	0.00	48,377.31	278,830.80
PURCHASED SERVICES	300-399	0.00	0.00	77,705.42	980,083.57
MATERIALS & SUPPLIES	400-499	54,126.93	0.00	442,873.41	979,912.39
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	45,348.26
TOTAL INSTRUCTIONAL SERVICES		54,126.93	0.00	732,187.60	3,205,695.25
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	35,799.00	0.00	153,887.58	447,656.71
EMPLOYEE BENEFITS	200-299	10,189.38	0.00	22,984.83	121,929.47
PURCHASED SERVICES	300-399	2,079.87	0.00	137,972.24	211,384.34
MATERIALS & SUPPLIES	400-499	232.65	0.00	14,701.14	292,026.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	1,300.00	0.00	35,542.83	43,401.88
TOTAL INSTRUCTIONAL SUPPORT SERVICES		49,600.90	0.00	365,088.62	1,116,398.73
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	181,875.89
MATERIALS & SUPPLIES	400-499	0.00	0.00	15,185.10	133,871.56
CAPITAL OUTLAY	500-599	0.00	0.00	424,332.98	430,832.98
OTHER OBJECTS	600-977	0.00	0.00	148,175.04	171,952.98
TOTAL OPERATION & MAINTENANCE		0.00	0.00	587,693.12	918,533.41

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-II-II-B-2

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	3999	8410	8620	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	582,254.54
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	306,532.14
PURCHASED SERVICES	300-399	0.00	0.00	0.00	60,165.74
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,291,650.94
CAPITAL OUTLAY	500-599	0.00	259,976.00	0.00	348,901.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	62,679.90
TOTAL AUXILIARY SERVICES		0.00	259,976.00	0.00	2,652,184.26
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	214,282.46	214,282.46
EMPLOYEE BENEFITS	200-299	0.00	0.00	63,574.46	63,574.46
PURCHASED SERVICES	300-399	0.00	0.00	1,731.47	1,731.47
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	93,248.64	93,248.64
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	372,837.03	372,837.03
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	3999 -----	8410 -----	GOVERNMENTAL - SPECIAL REVENUE 8620 (Memo Only) -----	
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	114,637.68
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	36,409.35
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	179,559.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	330,606.47
TOTAL EXPENDITURES	1000-9899	103,727.83	259,976.00	2,057,806.37	8,596,255.15
OTHER FUND USES					
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	84,093.00	219,540.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	84,093.00	219,540.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	103,727.83	259,976.00	2,141,899.37	8,815,795.15