

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

FUND TYPES			GOVERNMENTAL - GENERAL			
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	2,131,162.81	2,542,101.61	1,826,599.80	1,202,050.59
EMPLOYEE BENEFITS	200-299	0.00	728,815.90	922,564.52	621,395.61	427,495.83
PURCHASED SERVICES	300-399	0.00	66,247.79	75,398.02	56,885.87	52,437.24
MATERIALS & SUPPLIES	400-499	0.00	153,287.79	71,852.76	58,624.41	50,893.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	950.00	0.00	0.00	1,900.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,080,464.29	3,611,916.91	2,563,505.69	1,734,777.56
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	532,362.57	377,989.23	451,518.31	334,117.99
EMPLOYEE BENEFITS	200-299	0.00	181,001.20	129,125.80	144,427.59	107,524.72
PURCHASED SERVICES	300-399	0.00	21,855.09	87,895.49	35,907.91	14,590.06
MATERIALS & SUPPLIES	400-499	0.00	17,992.02	7,365.89	5,323.84	3,942.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,243.00	6,020.00	4,719.93	8,573.50
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	755,453.88	608,396.41	641,897.58	468,748.41
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	68,578.76	85,786.59	71,501.97	53,717.06
EMPLOYEE BENEFITS	200-299	0.00	32,330.72	46,072.23	32,055.08	28,307.03
PURCHASED SERVICES	300-399	0.00	436,829.42	243,971.67	250,446.86	24,738.36
MATERIALS & SUPPLIES	400-499	0.00	80,642.58	9,277.42	10,483.53	7,829.75
CAPITAL OUTLAY	500-599	0.00	9,956.00	0.00	12,124.05	0.00
OTHER OBJECTS	600-977	0.00	28,218.50	80,681.00	163,988.56	0.00
TOTAL OPERATION & MAINTENANCE		0.00	656,555.98	465,788.91	540,600.05	114,592.20

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

FUND TYPES			GOVERNMENTAL - GENERAL			
DESCRIPTION - COST CENTER	ACCT #	0000	0020	0035	0040	0045
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	75,149.97	332,298.86	34,480.00	3,441.40
EMPLOYEE BENEFITS	200-299	0.00	51,345.67	220,715.28	6,717.62	710.22
PURCHASED SERVICES	300-399	0.00	15,610.05	1,096.80	20,862.20	2,000.00
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 AUXILIARY SERVICES		0.00	142,105.69	554,110.94	62,059.82	6,151.62
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	2,974,891.82	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	2,974,891.82	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 - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES						
DESCRIPTION - COST CENTER	ACCT #	0000	0020	0035	0040	0045
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OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	75,954.00	209,084.61	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	34,074.72	88,828.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,362.77	858.70	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	39.70	315.59	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	490.00	204.11	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	112,921.19	299,291.01	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	7,722,392.85	5,539,504.18	3,808,063.14	2,324,269.79
OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	77,680.00	106,510.00	90,280.00	0.00
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	77,680.00	106,510.00	90,280.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	7,800,072.85	5,646,014.18	3,898,343.14	2,324,269.79

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

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0060 -----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	3,255,595.42
EMPLOYEE BENEFITS	200-299	1,145,610.83
PURCHASED SERVICES	300-399	105,256.85
MATERIALS & SUPPLIES	400-499	129,727.46
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,900.00
TOTAL INSTRUCTIONAL SERVICES		4,638,090.56
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	717,669.32
EMPLOYEE BENEFITS	200-299	242,549.58
PURCHASED SERVICES	300-399	26,290.76
MATERIALS & SUPPLIES	400-499	48,956.46
CAPITAL OUTLAY	500-599	6,100.00
OTHER OBJECTS	600-997	10,382.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,051,948.12
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	155,146.61
EMPLOYEE BENEFITS	200-299	66,290.78
PURCHASED SERVICES	300-399	329,647.48
MATERIALS & SUPPLIES	400-499	135,816.97
CAPITAL OUTLAY	500-599	43,050.00
OTHER OBJECTS	600-977	293,502.50
TOTAL OPERATION & MAINTENANCE		1,023,454.34

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

EXHIBIT A-II-I-B-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0060 -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	145,849.01
EMPLOYEE BENEFITS	200-299	82,878.23
PURCHASED SERVICES	300-399	11,486.53
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		240,213.77
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	5,448.02
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		5,448.02
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 - GENERAL FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0060
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OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	246,275.33
EMPLOYEE BENEFITS	200-299	109,988.94
PURCHASED SERVICES	300-399	5,387.75
MATERIALS & SUPPLIES	400-499	971.10
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		362,623.12
TOTAL EXPENDITURES	1000-9899	7,321,777.93
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	135,981.29
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	135,981.29
TOTAL EXPEND & OTHER FUND USES	(NET)	7,457,759.22

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

EXHIBIT A-II-I-A-2

FUND TYPES		GOVERNMENTAL - GENERAL			
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	81,022.30	11,038,532.53
EMPLOYEE BENEFITS	200-299	0.00	0.00	16,092.03	3,861,974.72
PURCHASED SERVICES	300-399	1,423,572.00	0.00	137,559.82	1,917,357.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	982,571.03	1,446,957.35
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	4,750.00
TOTAL INSTRUCTIONAL SERVICES		1,423,572.00	0.00	1,217,245.18	18,269,572.19
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	10,000.00	536,420.92	2,960,078.34
EMPLOYEE BENEFITS	200-299	0.00	760.90	99,811.28	905,201.07
PURCHASED SERVICES	300-399	0.00	1,581.81	134,989.31	323,110.43
MATERIALS & SUPPLIES	400-499	0.00	0.00	53,007.72	136,588.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	6,100.00
OTHER OBJECTS	600-997	0.00	0.00	1,505.00	33,443.43
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	12,342.71	825,734.23	4,364,521.34
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	17,422.00	452,152.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,199.66	208,255.50
PURCHASED SERVICES	300-399	0.00	2,752.55	1,149,845.36	2,438,231.70
MATERIALS & SUPPLIES	400-499	0.00	319.08	70,308.41	314,677.74
CAPITAL OUTLAY	500-599	0.00	0.00	32,250.00	97,380.05
OTHER OBJECTS	600-977	0.00	0.00	2,850.00	569,240.56
TOTAL OPERATION & MAINTENANCE		0.00	3,071.63	1,275,875.43	4,079,938.54

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

EXHIBIT A-II-I-B-2

FUND TYPES		GOVERNMENTAL - GENERAL			
DESCRIPTION - COST CENTER	ACCT #	3999	8410	8620	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	259,429.85	7,733.75	858,382.84
EMPLOYEE BENEFITS	200-299	0.00	91,227.51	1,436.31	455,030.84
PURCHASED SERVICES	300-399	0.00	47,300.09	0.00	98,355.67
MATERIALS & SUPPLIES	400-499	0.00	350,545.74	212.33	350,758.07
CAPITAL OUTLAY	500-599	0.00	22,565.00	0.00	22,565.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	771,068.19	9,382.39	1,785,092.42
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	828,918.79	828,918.79
EMPLOYEE BENEFITS	200-299	0.00	0.00	243,465.75	243,465.75
PURCHASED SERVICES	300-399	0.00	0.00	243,351.05	243,351.05
MATERIALS & SUPPLIES	400-499	0.00	0.00	120,513.68	120,513.68
CAPITAL OUTLAY	500-599	0.00	0.00	39,689.75	39,689.75
OTHER OBJECTS	600-997	0.00	0.00	94,977.95	94,977.95
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	1,570,916.97	1,570,916.97
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	2,980,339.84
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	2,980,339.84
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

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

EXHIBIT A-II-I-C-2

FUND TYPES		GOVERNMENTAL - GENERAL			
DESCRIPTION - COST CENTER	ACCT #	3999	8410	8620	(Memo Only)
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OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	531,313.94
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	232,891.66
PURCHASED SERVICES	300-399	0.00	0.00	0.00	8,609.22
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,326.39
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	694.11
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	774,835.32
TOTAL EXPENDITURES	1000-9899	1,423,572.00	786,482.53	4,899,154.20	33,825,216.62
OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	280,880.55	691,331.84
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	280,880.55	691,331.84
TOTAL EXPEND & OTHER FUND USES	(NET)	1,423,572.00	786,482.53	5,180,034.75	34,516,548.46