

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, 2022

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	185,804.11	300,636.18	203,943.85	0.00
EMPLOYEE BENEFITS	200-299	0.00	50,478.88	77,601.75	85,475.31	0.00
PURCHASED SERVICES	300-399	0.00	121,135.96	191,546.49	129,862.44	0.00
MATERIALS & SUPPLIES	400-499	0.00	100,834.99	130,104.40	90,291.68	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	4,272.00	0.00	6,934.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	462,525.94	699,888.82	516,507.28	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	32,611.23	67,702.80	51,147.65	0.00
EMPLOYEE BENEFITS	200-299	0.00	11,259.38	21,788.63	15,334.98	0.00
PURCHASED SERVICES	300-399	0.00	10,742.51	11,370.60	10,307.70	0.00
MATERIALS & SUPPLIES	400-499	0.00	55,073.66	38,594.77	32,051.61	0.00
CAPITAL OUTLAY	500-599	0.00	6,900.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,170.04	5,985.00	4,880.55	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	118,756.82	145,441.80	113,722.49	0.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	54,958.09	14,837.25	64,224.39	0.00
MATERIALS & SUPPLIES	400-499	0.00	11,141.76	21,369.90	30,660.52	0.00
CAPITAL OUTLAY	500-599	0.00	6,822.40	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	25,975.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	72,922.25	62,182.15	94,884.91	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, 2022

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0020	0035	0040	0045
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	105,922.38	148,386.71	107,929.29	0.00
EMPLOYEE BENEFITS	200-299	0.00	59,279.81	86,613.24	59,017.13	0.00
PURCHASED SERVICES	300-399	0.00	7,664.92	14,466.93	1,888.96	0.00
MATERIALS & SUPPLIES	400-499	0.00	214,344.85	335,426.72	217,563.17	0.00
CAPITAL OUTLAY	500-599	0.00	25,130.70	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	12,312.56	17,043.45	12,601.26	0.00
TOTAL AUXILIARY SERVICES		0.00	424,655.22	601,937.05	398,999.81	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	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, 2022

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE				
		0000 -----	0020 -----	0035 -----	0040 -----	0045 -----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	61,842.15	97,732.30	5,520.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	13,547.49	20,776.54	928.01	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	13,595.99	7,079.72	29,773.19	0.00
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	88,985.63	125,588.56	36,221.20	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,167,845.86	1,635,038.38	1,160,335.69	0.00
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	229,508.52	1,364.00	37,786.17	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES (NET)		0.00	229,508.52	1,364.00	37,786.17	0.00
TOTAL EXPEND, & OTHER FUND USES (NET)		0.00	1,397,354.38	1,636,402.38	1,198,121.86	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, 2022

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	198,694.33
EMPLOYEE BENEFITS	200-299	52,823.38
PURCHASED SERVICES	300-399	305,707.66
MATERIALS & SUPPLIES	400-499	129,628.09
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	8,941.00
TOTAL INSTRUCTIONAL SERVICES		695,794.46
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	41,931.55
EMPLOYEE BENEFITS	200-299	12,479.11
PURCHASED SERVICES	300-399	14,050.26
MATERIALS & SUPPLIES	400-499	39,368.78
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	3,513.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		111,342.70
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	40,522.81
MATERIALS & SUPPLIES	400-499	26,999.80
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	12,992.00
TOTAL OPERATION & MAINTENANCE		80,514.61

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, 2022

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	168,293.50
EMPLOYEE BENEFITS	200-299	95,456.52
PURCHASED SERVICES	300-399	9,885.65
MATERIALS & SUPPLIES	400-499	323,871.45
CAPITAL OUTLAY	500-599	6,765.26
OTHER OBJECTS	600-997	18,993.95
TOTAL AUXILIARY SERVICES		623,266.33
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, 2022

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	88,357.25
EMPLOYEE BENEFITS	200-299	18,347.74
PURCHASED SERVICES	300-399	5,660.98
MATERIALS & SUPPLIES	400-499	30,923.58
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		143,289.55
TOTAL EXPENDITURES	1000-9899	1,654,207.65
OTHER FUND USES		
TRANSFERS OUT	9910 920-929 9900-9999	307,417.33
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	307,417.33
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,961,624.98

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, 2022

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	3999 -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	71,281.76	960,360.23
EMPLOYEE BENEFITS	200-299	0.00	19,989.39	286,368.71
PURCHASED SERVICES	300-399	0.00	73,125.76	821,378.31
MATERIALS & SUPPLIES	400-499	68,151.51	615,815.40	1,134,826.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	20,147.00
TOTAL INSTRUCTIONAL SERVICES		68,151.51	780,212.31	3,223,080.32
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	30,902.58	218,707.40	443,003.21
EMPLOYEE BENEFITS	200-299	9,142.55	42,390.14	112,394.79
PURCHASED SERVICES	300-399	1,194.00	319,686.77	367,351.84
MATERIALS & SUPPLIES	400-499	0.00	20,814.41	185,903.23
CAPITAL OUTLAY	500-599	0.00	0.00	6,900.00
OTHER OBJECTS	600-997	2,144.00	40,339.00	59,031.59
TOTAL INSTRUCTIONAL SUPPORT SERVICES		43,383.13	641,937.72	1,174,584.66
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	12,038.00	186,580.54
MATERIALS & SUPPLIES	400-499	0.00	81,827.18	171,999.16
CAPITAL OUTLAY	500-599	0.00	43,831.07	50,653.47
OTHER OBJECTS	600-977	0.00	0.00	38,967.00
TOTAL OPERATION & MAINTENANCE		0.00	137,696.25	448,200.17

COFFEE COUNTY BOARD OF EDUCATION
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-B-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	3999 -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	530,531.88
EMPLOYEE BENEFITS	200-299	0.00	0.00	300,366.70
PURCHASED SERVICES	300-399	0.00	0.00	33,906.46
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,091,206.19
CAPITAL OUTLAY	500-599	0.00	0.00	31,895.96
OTHER OBJECTS	600-997	0.00	0.00	60,951.22
TOTAL AUXILIARY SERVICES		0.00	0.00	2,048,858.41
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	206,041.51	206,041.51
EMPLOYEE BENEFITS	200-299	0.00	67,027.27	67,027.27
PURCHASED SERVICES	300-399	0.00	1,504.98	1,504.98
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	305,462.05	305,462.05
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	580,035.81	580,035.81
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

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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-C-2

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - COST CENTER	ACCT #	3999	8620	(Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	253,451.70
EMPLOYEE BENEFITS	200-299	0.00	0.00	53,599.78
PURCHASED SERVICES	300-399	0.00	20,260.00	25,920.98
MATERIALS & SUPPLIES	400-499	0.00	0.00	81,372.48
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	20,260.00	414,344.94
TOTAL EXPENDITURES	1000-9899	111,534.64	2,160,142.09	7,889,104.31
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	576,076.02
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	576,076.02
TOTAL EXPEND, & OTHER FUND USES	(NET)	111,534.64	2,160,142.09	8,465,180.33