

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, 2023

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 0000<br>----- | GOVERNMENTAL - GENERAL |               |               |               |
|--|-----------------|---------------|------------------------|---------------|---------------|---------------|
|  |                 |               | 0020<br>-----          | 0035<br>----- | 0040<br>----- | 0045<br>----- |
| EXPENDITURES                                     | 1000-9899       |               |                        |               |               |               |
| INSTRUCTIONAL SERVICES                           | 1000-1999       |               |                        |               |               |               |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 2,042,823.46           | 2,185,286.33  | 1,426,499.29  | 971,891.91    |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 689,562.24             | 825,641.64    | 471,382.00    | 356,851.41    |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 160,971.35             | 178,068.66    | 221,338.53    | 19,649.46     |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 109,051.78             | 169,194.97    | 340,582.80    | 121,006.77    |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 0.00                   | 0.00          | 33,445.00     | 0.00          |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 0.00                   | 0.00          | 0.00          | 0.00          |
| TOTAL INSTRUCTIONAL SERVICES                     |                 | 0.00          | 3,002,408.83           | 3,358,191.60  | 2,493,247.62  | 1,469,399.55  |
| INSTRUCTIONAL SUPPORT SERVICES                   | 2000-2999       |               |                        |               |               |               |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 467,414.91             | 458,629.18    | 395,585.00    | 253,665.71    |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 162,355.04             | 159,093.45    | 141,251.07    | 79,355.58     |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 19,408.39              | 27,088.63     | 17,410.11     | 9,457.44      |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 8,924.92               | 12,289.96     | 17,958.00     | 27,028.94     |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 12,699.00              | 5,800.00      | 12,054.99     | 0.00          |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 1,067.00               | 820.00        | 954.00        | 1,710.00      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES             |                 | 0.00          | 671,869.26             | 663,721.22    | 585,213.17    | 371,217.67    |
| OPERATION & MAINTENANCE                          | 3000-3999       |               |                        |               |               |               |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 67,194.79              | 68,176.98     | 69,407.36     | 7,567.70      |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 32,519.58              | 40,858.69     | 39,811.36     | 6,212.00      |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 42,689.63              | 97,068.31     | 67,938.33     | 1,064.53      |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 7,343.64               | 7,375.68      | 6,154.09      | 10,789.94     |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 16,965.00              | 0.00          | 5,000.35      | 0.00          |
| OTHER OBJECTS                                    | 600-977         | 0.00          | 40,290.00              | 14,465.00     | 0.00          | 0.00          |
| TOTAL OPERATION & MAINTENANCE                    |                 | 0.00          | 207,002.64             | 227,944.66    | 188,311.49    | 25,634.17     |

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, 2023

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #    | 0000  | GOVERNMENTAL - GENERAL |            |           |            |
|---|-----------|-------|------------------------|------------|-----------|------------|
|   |           |       | 0020                   | 0035       | 0040      | 0045       |
| -----                                   | -----     | ----- | -----                  | -----      | -----     | -----      |
| AUXILIARY SERVICES                      | 4000-4999 |       |                        |            |           |            |
| PERSONAL SERVICES                       | 010-199   | 0.00  | 83,034.21              | 270,360.27 | 26,219.25 | 0.00       |
| EMPLOYEE BENEFITS                       | 200-299   | 0.00  | 51,333.83              | 193,962.57 | 4,990.01  | 0.00       |
| PURCHASED SERVICES                      | 300-399   | 0.00  | 17,176.26              | 1,107.97   | 18,665.45 | 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 AUXILIARY SERVICES                |           | 0.00  | 151,544.30             | 465,430.81 | 49,874.71 | 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      | 366,054.97 |
| 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      | 366,054.97 |
| 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, 2023

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>-----              | GOVERNMENTAL - GENERAL |               |               |               |               |
|--|------------------------------|------------------------|---------------|---------------|---------------|---------------|
|  |                              | 0000<br>-----          | 0020<br>----- | 0035<br>----- | 0040<br>----- | 0045<br>----- |
| OTHER EXPENDITURES                               | 9000-9899                    |                        |               |               |               |               |
| PERSONAL SERVICES                                | 010-199                      | 0.00                   | 45,176.28     | 163,990.40    | 0.00          | 0.00          |
| EMPLOYEE BENEFITS                                | 200-299                      | 0.00                   | 24,074.39     | 72,752.62     | 0.00          | 0.00          |
| PURCHASED SERVICES                               | 300-399                      | 0.00                   | 1,653.24      | 1,977.46      | 0.00          | 0.00          |
| MATERIALS & SUPPLIES                             | 400-499                      | 0.00                   | 18,685.35     | 0.00          | 0.00          | 0.00          |
| CAPITAL OUTLAY                                   | 500-599                      | 0.00                   | 0.00          | 0.00          | 0.00          | 0.00          |
| OTHER OBJECTS                                    | 600-977                      | 0.00                   | 350.00        | 390.00        | 0.00          | 0.00          |
| TOTAL OTHER EXPENDITURES                         |                              | 0.00                   | 89,939.26     | 239,110.48    | 0.00          | 0.00          |
| TOTAL EXPENDITURES                               | 1000-9899                    | 0.00                   | 4,122,764.29  | 4,954,398.77  | 3,316,646.99  | 2,232,306.36  |
| OTHER FUND USES                                  |                              |                        |               |               |               |               |
| TRANSFERS OUT                                    | 9910<br>920-929<br>9900-9999 | 0.00                   | 26,956.98     | 64,344.95     | 14,474.63     | 1,675.00      |
| OTHER FUND USES                                  | 900-997                      | 0.00                   | 0.00          | 0.00          | 0.00          | 0.00          |
| TOTAL OTHER FUND USES                            | (NET)                        | 0.00                   | 26,956.98     | 64,344.95     | 14,474.63     | 1,675.00      |
| TOTAL EXPEND & OTHER FUND USES                   | (NET)                        | 0.00                   | 4,149,721.27  | 5,018,743.72  | 3,331,121.62  | 2,233,981.36  |

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, 2023

EXHIBIT A-II-I-A-1

| FUND TYPES                           |           |              |
|--------------------------------------|-----------|--------------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0060         |
| -----                                | -----     | -----        |
| EXPENDITURES                         | 1000-9899 |              |
| INSTRUCTIONAL SERVICES               | 1000-1999 |              |
| PERSONAL SERVICES                    | 010-199   | 2,843,158.69 |
| EMPLOYEE BENEFITS                    | 200-299   | 998,322.57   |
| PURCHASED SERVICES                   | 300-399   | 286,016.22   |
| MATERIALS & SUPPLIES                 | 400-499   | 257,162.41   |
| CAPITAL OUTLAY                       | 500-599   | 0.00         |
| OTHER OBJECTS                        | 600-997   | 950.00       |
| TOTAL INSTRUCTIONAL SERVICES         |           | 4,385,609.89 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |              |
| PERSONAL SERVICES                    | 010-199   | 602,712.16   |
| EMPLOYEE BENEFITS                    | 200-299   | 207,740.49   |
| PURCHASED SERVICES                   | 300-399   | 12,430.75    |
| MATERIALS & SUPPLIES                 | 400-499   | 12,926.92    |
| CAPITAL OUTLAY                       | 500-599   | 5,800.00     |
| OTHER OBJECTS                        | 600-997   | 5,213.01     |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 846,823.33   |
| OPERATION & MAINTENANCE              | 3000-3999 |              |
| PERSONAL SERVICES                    | 010-199   | 126,932.05   |
| EMPLOYEE BENEFITS                    | 200-299   | 52,632.14    |
| PURCHASED SERVICES                   | 300-399   | 107,916.32   |
| MATERIALS & SUPPLIES                 | 400-499   | 26,655.94    |
| CAPITAL OUTLAY                       | 500-599   | 11,371.00    |
| OTHER OBJECTS                        | 600-977   | 45,842.00    |
| TOTAL OPERATION & MAINTENANCE        |           | 371,349.45   |

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, 2023

EXHIBIT A-II-I-B-1

| FUND TYPES                            |           |            |
|---------------------------------------|-----------|------------|
| DESCRIPTION - COST CENTER             | ACCT #    | 0060       |
| -----                                 | -----     | -----      |
| AUXILIARY SERVICES                    | 4000-4999 |            |
| PERSONAL SERVICES                     | 010-199   | 161,382.72 |
| EMPLOYEE BENEFITS                     | 200-299   | 97,665.56  |
| PURCHASED SERVICES                    | 300-399   | 9,887.73   |
| MATERIALS & SUPPLIES                  | 400-499   | 0.00       |
| CAPITAL OUTLAY                        | 500-599   | 0.00       |
| OTHER OBJECTS                         | 600-997   | 0.00       |
| TOTAL AUXILIARY SERVICES              |           | 268,936.01 |
| <br>                                  |           |            |
| 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       |
| <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   | 382,021.98 |
| OTHER OBJECTS                         | 600-997   | 0.00       |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY  |           | 382,021.98 |
| <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       |

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, 2023

EXHIBIT A-II-I-C-1

| FUND TYPES                     |                              |              |
|--------------------------------|------------------------------|--------------|
| DESCRIPTION - COST CENTER      | ACCT #                       | 0060         |
| -----                          | -----                        | -----        |
| OTHER EXPENDITURES             | 9000-9899                    |              |
| PERSONAL SERVICES              | 010-199                      | 198,418.96   |
| EMPLOYEE BENEFITS              | 200-299                      | 92,632.23    |
| PURCHASED SERVICES             | 300-399                      | 16,344.40    |
| MATERIALS & SUPPLIES           | 400-499                      | 0.00         |
| CAPITAL OUTLAY                 | 500-599                      | 11,644.44    |
| OTHER OBJECTS                  | 600-977                      | 0.00         |
| TOTAL OTHER EXPENDITURES       |                              | 319,040.03   |
| TOTAL EXPENDITURES             | 1000-9899                    | 6,573,780.69 |
| OTHER FUND USES                |                              |              |
| TRANSFERS OUT                  | 9910<br>920-929<br>9900-9999 | 45,632.50    |
| OTHER FUND USES                | 900-997                      | 0.00         |
| TOTAL OTHER FUND USES          | (NET)                        | 45,632.50    |
| TOTAL EXPEND & OTHER FUND USES | (NET)                        | 6,619,413.19 |

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, 2023

EXHIBIT A-II-I-A-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 3999<br>----- | 8410<br>----- | 8620<br>----- | GOVERNMENTAL - GENERAL<br>(Memo Only)<br>----- |
|--|-----------------|---------------|---------------|---------------|--|
| EXPENDITURES                                     | 1000-9899       |               |               |               |  |
| INSTRUCTIONAL SERVICES                           | 1000-1999       |               |               |               |  |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 0.00          | 34,726.88     | 9,504,386.56                                   |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 0.00          | 3,032.79      | 3,344,792.65                                   |
| PURCHASED SERVICES                               | 300-399         | 936,330.99    | 0.00          | 54,322.84     | 1,856,698.05                                   |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 0.00          | 420,952.28    | 1,417,951.01                                   |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 0.00          | 0.00          | 33,445.00                                      |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 0.00          | 927.50        | 1,877.50                                       |
| TOTAL INSTRUCTIONAL SERVICES                     |                 | 936,330.99    | 0.00          | 513,962.29    | 16,159,150.77                                  |
| INSTRUCTIONAL SUPPORT SERVICES                   | 2000-2999       |               |               |               |  |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 0.00          | 251,318.97    | 2,429,325.93                                   |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 0.00          | 69,852.52     | 819,648.15                                     |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 0.00          | 206,267.12    | 292,062.44                                     |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 0.00          | 3,997.03      | 83,125.77                                      |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 0.00          | 0.00          | 36,353.99                                      |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 0.00          | 5,062.00      | 14,826.01                                      |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES             |                 | 0.00          | 0.00          | 536,497.64    | 3,675,342.29                                   |
| OPERATION & MAINTENANCE                          | 3000-3999       |               |               |               |  |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 0.00          | 8,374.30      | 347,653.18                                     |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 0.00          | 2,148.13      | 174,181.90                                     |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 5,238.93      | 645,419.30    | 967,335.35                                     |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 918.98        | 152,857.38    | 212,095.65                                     |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 0.00          | 5,813.12      | 39,149.47                                      |
| OTHER OBJECTS                                    | 600-977         | 0.00          | 0.00          | 0.00          | 100,597.00                                     |
| TOTAL OPERATION & MAINTENANCE                    |                 | 0.00          | 6,157.91      | 814,612.23    | 1,841,012.55                                   |

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, 2023

EXHIBIT A-II-I-B-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 3999<br>----- | 8410<br>----- | 8620<br>----- | GOVERNMENTAL - GENERAL<br>(Memo Only)<br>----- |
|--|-----------------|---------------|---------------|---------------|--|
| AUXILIARY SERVICES                               | 4000-4999       |               |               |               |  |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 228,825.11    | 0.00          | 769,821.56                                     |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 80,816.90     | 0.00          | 428,768.87                                     |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 109,338.14    | 0.00          | 156,175.55                                     |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 351,907.19    | 0.00          | 351,907.19                                     |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 104,706.00    | 0.00          | 104,706.00                                     |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 0.00          | 0.00          | 0.00   |
| TOTAL AUXILIARY SERVICES                         |                 | 0.00          | 875,593.34    | 0.00          | 1,811,379.17                                   |
| GENERAL ADMINISTRATIVE SERVICES                  | 6000-6999       |               |               |               |  |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 0.00          | 663,199.96    | 663,199.96                                     |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 0.00          | 189,329.31    | 189,329.31                                     |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 0.00          | 194,751.27    | 194,751.27                                     |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 279.80        | 43,315.95     | 43,595.75                                      |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 0.00          | 0.00          | 0.00   |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 0.00          | 28,258.28     | 28,258.28                                      |
| TOTAL GENERAL ADMINISTRATIVE SERVICES            |                 | 0.00          | 279.80        | 1,118,854.77  | 1,119,134.57                                   |
| 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          | 1,757,492.19  | 2,505,569.14                                   |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 0.00          | 0.00          | 0.00   |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY             |                 | 0.00          | 0.00          | 1,757,492.19  | 2,505,569.14                                   |
| 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  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-I-C-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>-----              | 3999<br>----- | 8410<br>----- | 8620<br>----- | GOVERNMENTAL - GENERAL<br>(Memo Only)<br>----- |
|--|------------------------------|---------------|---------------|---------------|--|
| OTHER EXPENDITURES                               | 9000-9899                    |               |               |               |  |
| PERSONAL SERVICES                                | 010-199                      | 0.00          | 0.00          | 0.00          | 407,585.64                                     |
| EMPLOYEE BENEFITS                                | 200-299                      | 0.00          | 0.00          | 0.00          | 189,459.24                                     |
| PURCHASED SERVICES                               | 300-399                      | 0.00          | 0.00          | 13,247.42     | 33,222.52                                      |
| MATERIALS & SUPPLIES                             | 400-499                      | 0.00          | 0.00          | 0.00          | 18,685.35                                      |
| CAPITAL OUTLAY                                   | 500-599                      | 0.00          | 0.00          | 0.00          | 11,644.44                                      |
| OTHER OBJECTS                                    | 600-977                      | 0.00          | 0.00          | 0.00          | 740.00   |
| TOTAL OTHER EXPENDITURES                         |                              | 0.00          | 0.00          | 13,247.42     | 661,337.19                                     |
| TOTAL EXPENDITURES                               | 1000-9899                    | 936,330.99    | 882,031.05    | 4,754,666.54  | 27,772,925.68                                  |
| OTHER FUND USES                                  |                              |               |               |               |  |
| TRANSFERS OUT                                    | 9910<br>920-929<br>9900-9999 | 0.00          | 0.00          | 280,539.75    | 433,623.81                                     |
| OTHER FUND USES                                  | 900-997                      | 0.00          | 0.00          | 0.00          | 0.00   |
| TOTAL OTHER FUND USES                            | (NET)                        | 0.00          | 0.00          | 280,539.75    | 433,623.81                                     |
| TOTAL EXPEND & OTHER FUND USES                   | (NET)                        | 936,330.99    | 882,031.05    | 5,035,206.29  | 28,206,549.49                                  |