

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, 2024

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	GOVERNMENTAL - GENERAL			
			0020 -----	0035 -----	0040 -----	0045 -----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	2,048,192.80	2,318,746.99	1,527,181.02	1,105,354.99
EMPLOYEE BENEFITS	200-299	0.00	682,380.22	852,154.20	506,128.21	386,806.54
PURCHASED SERVICES	300-399	0.00	60,781.64	36,850.22	101,448.59	53,960.81
MATERIALS & SUPPLIES	400-499	0.00	71,463.38	77,504.40	73,969.26	48,237.41
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 INSTRUCTIONAL SERVICES		0.00	2,862,818.04	3,285,255.81	2,208,727.08	1,594,359.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	506,798.78	451,718.31	386,799.78	297,990.77
EMPLOYEE BENEFITS	200-299	0.00	168,426.89	150,258.50	131,745.08	96,853.80
PURCHASED SERVICES	300-399	0.00	4,633.61	44,726.39	9,267.52	11,819.85
MATERIALS & SUPPLIES	400-499	0.00	5,150.06	7,187.00	17,211.67	4,643.71
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,248.00	970.00	1,118.00	983.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	686,257.34	654,860.20	546,142.05	412,291.13
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	67,447.74	88,752.37	62,388.52	45,912.02
EMPLOYEE BENEFITS	200-299	0.00	31,333.27	43,421.78	30,272.15	27,882.27
PURCHASED SERVICES	300-399	0.00	170,466.10	233,279.82	260,558.28	27,969.87
MATERIALS & SUPPLIES	400-499	0.00	32,841.63	11,638.02	11,086.41	11,736.56
CAPITAL OUTLAY	500-599	0.00	0.00	36,699.00	71,749.75	17,300.00
OTHER OBJECTS	600-977	0.00	57,300.00	149,554.00	234,919.72	2,800.00
TOTAL OPERATION & MAINTENANCE		0.00	359,388.74	563,344.99	670,974.83	133,600.72

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, 2024

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - GENERAL				
		0000 -----	0020 -----	0035 -----	0040 -----	0045 -----
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	66,391.41	287,308.27	25,285.50	197.96
EMPLOYEE BENEFITS	200-299	0.00	50,538.23	207,297.99	4,852.35	39.68
PURCHASED SERVICES	300-399	0.00	16,361.87	0.00	26,432.73	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	133,291.51	494,606.26	56,570.58	237.64
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	160.00	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	160.00	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	164,500.00	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	164,500.00	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 - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - GENERAL				
		0000 -----	0020 -----	0035 -----	0040 -----	0045 -----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	59,217.72	175,525.10	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	28,304.44	74,306.13	0.00	0.00
PURCHASED SERVICES	300-399	0.00	7,338.29	5,180.10	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	384.45	8,802.75	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	200.00	600.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	95,444.90	264,414.08	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	4,137,360.53	5,262,481.34	3,646,914.54	2,140,489.24
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	93,263.00	121,500.00	90,586.86	6,716.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	93,263.00	121,500.00	90,586.86	6,716.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	4,230,623.53	5,383,981.34	3,737,501.40	2,147,205.24

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

EXHIBIT A-II-I-A-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0060
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EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	2,982,793.79
EMPLOYEE BENEFITS	200-299	1,022,888.78
PURCHASED SERVICES	300-399	65,826.02
MATERIALS & SUPPLIES	400-499	205,853.96
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		4,277,362.55
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	695,830.28
EMPLOYEE BENEFITS	200-299	230,123.25
PURCHASED SERVICES	300-399	5,742.87
MATERIALS & SUPPLIES	400-499	19,981.00
CAPITAL OUTLAY	500-599	11,984.50
OTHER OBJECTS	600-997	1,499.04
TOTAL INSTRUCTIONAL SUPPORT SERVICES		965,160.94
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	149,120.43
EMPLOYEE BENEFITS	200-299	64,519.68
PURCHASED SERVICES	300-399	288,447.84
MATERIALS & SUPPLIES	400-499	8,877.76
CAPITAL OUTLAY	500-599	123,750.00
OTHER OBJECTS	600-977	359,855.00
TOTAL OPERATION & MAINTENANCE		994,570.71

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

EXHIBIT A-II-I-B-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	0060
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	159,454.04
EMPLOYEE BENEFITS	200-299	93,957.77
PURCHASED SERVICES	300-399	11,637.51
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL AUXILIARY SERVICES		265,049.32
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  
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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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	193,527.04
EMPLOYEE BENEFITS	200-299	87,348.21
PURCHASED SERVICES	300-399	7,398.44
MATERIALS & SUPPLIES	400-499	1,373.96
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		289,647.65
TOTAL EXPENDITURES	1000-9899	6,791,791.17
OTHER FUND USES		
TRANSFERS OUT	9910	
	920-929	111,421.27
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	111,421.27
TOTAL EXPEND & OTHER FUND USES	(NET)	6,903,212.44

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

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	27,771.88	10,010,041.47
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,339.17	3,452,697.12
PURCHASED SERVICES	300-399	974,466.96	0.00	86,893.94	1,380,228.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	212,245.33	689,273.74
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	11,484.06	11,484.06
TOTAL INSTRUCTIONAL SERVICES		974,466.96	0.00	340,734.38	15,543,724.57
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	12,400.00	255,320.56	2,606,858.48
EMPLOYEE BENEFITS	200-299	0.00	946.94	69,707.44	848,061.90
PURCHASED SERVICES	300-399	0.00	0.00	407,746.75	483,936.99
MATERIALS & SUPPLIES	400-499	0.00	0.00	11,318.32	65,491.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	11,984.50
OTHER OBJECTS	600-997	0.00	0.00	1,400.00	7,218.04
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	13,346.94	745,493.07	4,023,551.67
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	11,825.10	425,446.18
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,972.20	199,401.35
PURCHASED SERVICES	300-399	0.00	1,768.16	845,815.96	1,828,306.03
MATERIALS & SUPPLIES	400-499	0.00	4,166.14	124,962.78	205,309.30
CAPITAL OUTLAY	500-599	0.00	0.00	116,000.00	365,498.75
OTHER OBJECTS	600-977	0.00	0.00	13,017.52	817,446.24
TOTAL OPERATION & MAINTENANCE		0.00	5,934.30	1,113,593.56	3,841,407.85

COFFEE COUNTY BOARD OF EDUCATION  
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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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	233,336.35	0.00	771,973.53
EMPLOYEE BENEFITS	200-299	0.00	81,744.68	0.00	438,430.70
PURCHASED SERVICES	300-399	0.00	51,821.48	0.00	106,253.59
MATERIALS & SUPPLIES	400-499	0.00	301,896.43	0.00	301,896.43
CAPITAL OUTLAY	500-599	0.00	327,000.00	0.00	327,000.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	995,798.94	0.00	1,945,554.25
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	677,268.40	677,268.40
EMPLOYEE BENEFITS	200-299	0.00	0.00	190,884.67	190,884.67
PURCHASED SERVICES	300-399	0.00	0.00	240,327.77	240,327.77
MATERIALS & SUPPLIES	400-499	0.00	0.00	50,079.54	50,239.54
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	28,483.07	28,483.07
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	1,187,043.45	1,187,203.45
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	213,566.51	378,066.51
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	213,566.51	378,066.51
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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 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	3999 -----	8410 -----	8620 -----	GOVERNMENTAL - GENERAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	428,269.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	189,958.78
PURCHASED SERVICES	300-399	0.00	0.00	0.00	19,916.83
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	10,561.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	800.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	649,506.63
TOTAL EXPENDITURES	1000-9899	974,466.96	1,015,080.18	3,600,430.97	27,569,014.93
OTHER FUND USES					
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	280,880.55	704,367.68
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	704,367.68
TOTAL EXPEND & OTHER FUND USES	(NET)	974,466.96	1,015,080.18	3,881,311.52	28,273,382.61