

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, 2023

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	208,125.47	269,556.61	175,084.87	0.00
EMPLOYEE BENEFITS	200-299	0.00	67,656.41	67,152.69	78,937.48	0.00
PURCHASED SERVICES	300-399	0.00	200,476.59	277,003.83	153,853.57	86,555.77
MATERIALS & SUPPLIES	400-499	0.00	128,630.64	119,764.58	123,910.84	24,134.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	12,221.75	0.00	8,722.00	115.00
TOTAL INSTRUCTIONAL SERVICES		0.00	617,110.86	733,477.71	540,508.76	110,805.20
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	82,969.09	82,130.82	44,458.81	0.00
EMPLOYEE BENEFITS	200-299	0.00	29,274.41	27,770.89	11,664.28	0.00
PURCHASED SERVICES	300-399	0.00	13,369.05	3,738.79	19,282.87	4,850.17
MATERIALS & SUPPLIES	400-499	0.00	52,268.41	40,219.83	66,378.25	2,289.50
CAPITAL OUTLAY	500-599	0.00	6,635.99	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,679.03	12,588.68	1,130.01	298.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	186,195.98	166,449.01	142,914.22	7,437.67
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	54,495.99	17,243.94	58,767.65	168.53
MATERIALS & SUPPLIES	400-499	0.00	8,066.16	54,082.23	33,602.21	144.55
CAPITAL OUTLAY	500-599	0.00	13,247.34	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	75,809.49	71,326.17	92,369.86	313.08

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE			
-----	-----	-----	0020	0035	0040	0045
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	106,855.90	157,103.35	113,254.21	0.00
EMPLOYEE BENEFITS	200-299	0.00	60,299.44	88,671.08	60,260.73	0.00
PURCHASED SERVICES	300-399	0.00	25,424.10	14,068.92	4,863.29	241.43
MATERIALS & SUPPLIES	400-499	0.00	198,827.08	380,437.53	244,584.96	0.00
CAPITAL OUTLAY	500-599	0.00	10,300.00	36,364.30	7,461.79	0.00
OTHER OBJECTS	600-997	0.00	12,075.09	17,191.99	12,438.76	0.00
TOTAL AUXILIARY SERVICES		0.00	413,781.61	693,837.17	442,863.74	241.43
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, 2023

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE				
		0000 -----	0020 -----	0035 -----	0040 -----	0045 -----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	1,402.00	31,886.34	4,284.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	274.36	11,599.63	749.55	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	16,913.40	16,493.78	33,794.71	7,871.56
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	18,589.76	59,979.75	38,828.26	7,871.56
TOTAL EXPENDITURES	1000-9899	0.00	1,311,487.70	1,725,069.81	1,257,484.84	126,668.94
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	18,359.59	1,008.88	51,429.35	653.94
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES (NET)		0.00	18,359.59	1,008.88	51,429.35	653.94
TOTAL EXPEND, & OTHER FUND USES (NET)		0.00	1,329,847.29	1,726,078.69	1,308,914.19	127,322.88

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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	235,296.24
EMPLOYEE BENEFITS	200-299	56,897.15
PURCHASED SERVICES	300-399	386,579.72
MATERIALS & SUPPLIES	400-499	118,208.77
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	1,186.84
TOTAL INSTRUCTIONAL SERVICES		798,168.72
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	42,049.07
EMPLOYEE BENEFITS	200-299	13,146.88
PURCHASED SERVICES	300-399	23,762.36
MATERIALS & SUPPLIES	400-499	28,445.43
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	585.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		107,988.74
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	54,065.89
MATERIALS & SUPPLIES	400-499	43,863.74
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		97,929.63

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	169,218.10
EMPLOYEE BENEFITS	200-299	98,826.23
PURCHASED SERVICES	300-399	11,951.90
MATERIALS & SUPPLIES	400-499	321,711.57
CAPITAL OUTLAY	500-599	31,075.00
OTHER OBJECTS	600-997	19,180.00
TOTAL AUXILIARY SERVICES		651,962.80
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 - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	14,797.65
EMPLOYEE BENEFITS	200-299	4,786.92
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	51,735.72
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OTHER EXPENDITURES		71,320.29
TOTAL EXPENDITURES	1000-9899	1,727,370.18
OTHER FUND USES		
TRANSFERS OUT	9910	
	920-929	31,236.92
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	31,236.92
TOTAL EXPEND, & OTHER FUND USES	(NET)	1,758,607.10

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	93,929.55	981,992.74
EMPLOYEE BENEFITS	200-299	0.00	21,741.84	292,385.57
PURCHASED SERVICES	300-399	0.00	110,201.32	1,214,670.80
MATERIALS & SUPPLIES	400-499	79,679.98	721,125.38	1,315,454.62
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	22,245.59
TOTAL INSTRUCTIONAL SERVICES		79,679.98	946,998.09	3,826,749.32
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	34,749.24	207,237.94	493,594.97
EMPLOYEE BENEFITS	200-299	9,973.97	31,700.43	123,530.86
PURCHASED SERVICES	300-399	5,055.00	293,369.08	363,427.32
MATERIALS & SUPPLIES	400-499	118.00	43,056.75	232,776.17
CAPITAL OUTLAY	500-599	0.00	0.00	6,635.99
OTHER OBJECTS	600-997	1,146.00	46,077.50	63,504.22
TOTAL INSTRUCTIONAL SUPPORT SERVICES		51,042.21	621,441.70	1,283,469.53
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	0.00	184,742.00
MATERIALS & SUPPLIES	400-499	0.00	40,989.24	180,748.13
CAPITAL OUTLAY	500-599	0.00	663,159.34	676,406.68
OTHER OBJECTS	600-977	0.00	21,930.00	21,930.00
TOTAL OPERATION & MAINTENANCE		0.00	726,078.58	1,063,826.81

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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	546,431.56
EMPLOYEE BENEFITS	200-299	0.00	0.00	308,057.48
PURCHASED SERVICES	300-399	0.00	917.96	57,467.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,145,561.14
CAPITAL OUTLAY	500-599	0.00	0.00	85,201.09
OTHER OBJECTS	600-997	0.00	0.00	60,885.84
TOTAL AUXILIARY SERVICES		0.00	917.96	2,203,604.71
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	227,273.59	227,273.59
EMPLOYEE BENEFITS	200-299	0.00	71,213.67	71,213.67
PURCHASED SERVICES	300-399	0.00	938.87	938.87
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	167,484.93	167,484.93
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	466,911.06	466,911.06
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	436,111.06	436,111.06
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	436,111.06	436,111.06
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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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	52,369.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	17,410.46
PURCHASED SERVICES	300-399	0.00	2,207.32	2,207.32
MATERIALS & SUPPLIES	400-499	0.00	0.00	126,809.17
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	2,207.32	198,796.94
TOTAL EXPENDITURES	1000-9899	130,722.19	3,200,665.77	9,479,469.43
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	102,688.68
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	102,688.68
TOTAL EXPEND, & OTHER FUND USES	(NET)	130,722.19	3,200,665.77	9,582,158.11