

COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	2210-0	6001-0	8410-0
-----	-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	212,268.00	458,435.58	1,897,558.50	0.00	216,541.62
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	77,643.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		212,268.00	536,078.58	1,897,558.50	0.00	216,541.62
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
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 INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
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 INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	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	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				
		1320-0	2120-0	2210-0	6001-0	8410-0
AUXILIARY SERVICES	4000-4999					
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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	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 ADMIN 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	1,897,558.50	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	1,897,558.50	0.00	0.00
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	166,885.00
INTEREST	932-932	0.00	0.00	0.00	0.00	49,656.62
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	216,541.62

COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	2210-0	6001-0	8410-0
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
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 OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	0.00	1,897,558.50	0.00	216,541.62
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00
9910						
TRANSFERS OUT	920-929	0.00	50,095.61	0.00	0.00	0.00
9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	(50,095.61)	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(50,095.61)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	212,268.00	485,982.97	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	28,597.00	1,443,790.22	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	240,865.00	1,929,773.19	0.00	0.00	0.00

COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-A-1

FUND TYPES		
DESCRIPTION - FUND SOURCE	ACCT#	8411-0
-----	-----	-----
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	32,641.00
FEDERAL REVENUES	3000-5999	0.00
LOCAL REVENUES	6000-7999	0.00
OTHER REVENUES	8000-8999	0.00
TOTAL REVENUES		32,641.00
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
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 INSTRUCTIONAL SERVICES		0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
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 INSTRUCTIONAL SUPPORT SERV		0.00
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	32,641.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		32,641.00

COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	8411-0 -----
AUXILIARY SERVICES	4000-4999	
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 AUXILIARY SERVICES		0.00
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 ADMIN 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 PROP.		0.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-C-1

FUND TYPES		
DESCRIPTION - FUND SOURCE	ACCT#	8411-0
-----	-----	-----
OTHER EXPENDITURES	9000-9899	
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 OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	32,641.00
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	0.00
OTHER FINANCING SOURCES	9000-9997	0.00
	9910	
TRANSFERS OUT	920-929	0.00
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00

COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-A-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	9110-0 -----	9115-0 -----	GOVERNMENTAL - CAPITAL PROJECTS (Memo Only) -----
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	2,817,444.70
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	77,643.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	2,895,087.70
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
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 INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
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 INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00
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	32,641.00
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 OPERATION & MAINTENANCE		0.00	0.00	32,641.00

COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-B-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	9110-0 -----	9115-0 -----	GOVERNMENTAL - CAPITAL PROJECTS (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
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 AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
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 GENERAL ADMIN SERVICES		0.00	0.00	0.00
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	2,097,141.17	0.00	3,994,699.67
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		2,097,141.17	0.00	3,994,699.67
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	166,885.00
INTEREST	932-932	0.00	0.00	49,656.62
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	216,541.62



COFFEE COUNTY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-I-IV-C-2

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS			
DESCRIPTION - FUND SOURCE	ACCT#	9110-0	9115-0	(Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
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 OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,097,141.17	0.00	4,243,882.29
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	2,097,141.17	0.00	2,097,141.17
9910				
TRANSFERS OUT	920-929	0.00	0.00	50,095.61
OTHER FUND USES	9900-9999			
TOTAL	900-997	0.00	0.00	0.00
	(NET)	2,097,141.17	0.00	2,047,045.56
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	2,097,141.17	0.00	2,047,045.56
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	698,250.97
BEGINNING FUND BALANCE - OCT 1	0300-0399	13,887,266.59	200,677.15	15,560,330.96
ENDING FUND BALANCE - SEP 30	(NET)	13,887,266.59	200,677.15	16,258,581.93