

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, 2021

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	GOVERNMENTAL - SPECIAL REVENUE			
			0020 -----	0035 -----	0040 -----	0060 -----
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	70,758.73	128,563.28	44,712.68	75,974.87
EMPLOYEE BENEFITS	200-299	0.00	25,573.67	33,803.01	23,431.37	15,261.41
PURCHASED SERVICES	300-399	0.00	123,040.40	149,480.37	85,650.88	159,575.30
MATERIALS & SUPPLIES	400-499	0.00	102,839.77	94,582.50	45,478.32	120,143.44
CAPITAL OUTLAY	500-599	0.00	24,000.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	4,425.00	0.00	14,377.00	963.00
TOTAL INSTRUCTIONAL SERVICES		0.00	350,637.57	406,429.16	213,650.25	371,918.02
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	30,322.59	35,046.84	41,860.79	49,514.10
EMPLOYEE BENEFITS	200-299	0.00	10,793.99	11,773.66	13,013.07	13,117.00
PURCHASED SERVICES	300-399	0.00	33,337.80	25,919.56	12,457.11	38,969.32
MATERIALS & SUPPLIES	400-499	0.00	34,334.67	7,229.13	45,545.55	27,160.96
CAPITAL OUTLAY	500-599	0.00	5,904.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	305.00	1,176.65	30,258.65	2,711.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	114,998.05	81,145.84	143,135.17	131,472.38
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	60,714.36	24,569.31	44,729.06	71,533.77
MATERIALS & SUPPLIES	400-499	0.00	9,521.15	17,004.83	20,597.72	18,714.78
CAPITAL OUTLAY	500-599	0.00	0.00	8,155.24	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	30,997.00
TOTAL OPERATION & MAINTENANCE		0.00	70,235.51	49,729.38	65,326.78	121,245.55

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, 2021

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE			
-----	-----	-----	0020	0035	0040	0060
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	106,958.53	145,014.74	102,815.54	168,455.59
EMPLOYEE BENEFITS	200-299	0.00	60,473.80	77,981.17	56,653.51	99,134.50
PURCHASED SERVICES	300-399	0.00	7,505.92	11,808.08	6,620.98	8,340.76
MATERIALS & SUPPLIES	400-499	0.00	181,022.35	257,383.27	179,969.06	265,718.03
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	6,200.00
OTHER OBJECTS	600-997	0.00	12,262.79	15,950.92	11,948.86	19,513.25
TOTAL AUXILIARY SERVICES		0.00	368,223.39	508,138.18	358,007.95	567,362.13
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, 2021

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE				
		0000 -----	0020 -----	0035 -----	0040 -----	0060 -----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	17,890.97	39,780.58	0.00	17,687.20
EMPLOYEE BENEFITS	200-299	0.00	6,433.51	13,769.96	0.00	6,160.36
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	11,903.53	13,326.83	14,495.40	30,400.41
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	36,228.01	66,877.37	14,495.40	54,247.97
TOTAL EXPENDITURES	1000-9899	0.00	940,322.53	1,112,319.93	794,615.55	1,246,246.05
OTHER FUND USES						
TRANSFERS OUT	9910 920-929 9900-9999	0.00	14,886.00	736.95	42,851.93	15,393.33
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES (NET)		0.00	14,886.00	736.95	42,851.93	15,393.33
TOTAL EXPEND, & OTHER FUND USES (NET)		0.00	955,208.53	1,113,056.88	837,467.48	1,261,639.38

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, 2021

EXHIBIT A-II-II-A-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	3999
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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	18,637.41
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL INSTRUCTIONAL SERVICES		18,637.41
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	25,421.78
EMPLOYEE BENEFITS	200-299	6,717.43
PURCHASED SERVICES	300-399	4,590.13
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	3,020.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		39,749.34
OPERATION & MAINTENANCE	3000-3999	
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	600-977	0.00
TOTAL OPERATION & MAINTENANCE		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, 2021

EXHIBIT A-II-II-B-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	3999
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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 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, 2021

EXHIBIT A-II-II-C-1

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	3999
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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	600-977	0.00
TOTAL OTHER EXPENDITURES		0.00
TOTAL EXPENDITURES	1000-9899	58,386.75
OTHER FUND USES		
TRANSFERS OUT	9910	
OTHER FUND USES	920-929	0.00
TOTAL OTHER FUND USES	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	58,386.75

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, 2021

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8410 -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	186,051.23	506,060.79
EMPLOYEE BENEFITS	200-299	0.00	41,568.57	139,638.03
PURCHASED SERVICES	300-399	11,700.00	82,161.63	611,608.58
MATERIALS & SUPPLIES	400-499	28,680.00	1,585,936.17	1,996,297.61
CAPITAL OUTLAY	500-599	0.00	0.00	24,000.00
OTHER OBJECTS	600-997	0.00	0.00	19,765.00
TOTAL INSTRUCTIONAL SERVICES		40,380.00	1,895,717.60	3,297,370.01
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	213,964.62	396,130.72
EMPLOYEE BENEFITS	200-299	0.00	60,581.51	115,996.66
PURCHASED SERVICES	300-399	0.00	185,870.67	301,144.59
MATERIALS & SUPPLIES	400-499	0.00	54,975.94	169,246.25
CAPITAL OUTLAY	500-599	0.00	0.00	5,904.00
OTHER OBJECTS	600-997	0.00	3,604.00	41,075.30
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	518,996.74	1,029,497.52
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	201,546.50
MATERIALS & SUPPLIES	400-499	0.00	33,898.28	99,736.76
CAPITAL OUTLAY	500-599	0.00	0.00	8,155.24
OTHER OBJECTS	600-977	0.00	0.00	30,997.00
TOTAL OPERATION & MAINTENANCE		0.00	33,898.28	340,435.50

COFFEE COUNTY BOARD OF EDUCATION
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-B-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8410 -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	523,244.40
EMPLOYEE BENEFITS	200-299	0.00	0.00	294,242.98
PURCHASED SERVICES	300-399	0.00	175.06	34,450.80
MATERIALS & SUPPLIES	400-499	0.00	0.00	884,092.71
CAPITAL OUTLAY	500-599	0.00	0.00	6,200.00
OTHER OBJECTS	600-997	0.00	0.00	59,675.82
TOTAL AUXILIARY SERVICES		0.00	175.06	1,801,906.71
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	148,031.70	148,031.70
EMPLOYEE BENEFITS	200-299	0.00	45,382.02	45,382.02
PURCHASED SERVICES	300-399	0.00	500.00	500.00
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	126,475.46	126,475.46
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	320,389.18	320,389.18
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, 2021

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8410 -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	75,358.75
EMPLOYEE BENEFITS	200-299	0.00	0.00	26,363.83
PURCHASED SERVICES	300-399	0.00	2,346.88	2,346.88
MATERIALS & SUPPLIES	400-499	0.00	0.00	70,126.17
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	2,346.88	174,195.63
TOTAL EXPENDITURES	1000-9899	40,380.00	2,771,523.74	6,963,794.55
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	73,868.21
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	73,868.21
TOTAL EXPEND, & OTHER FUND USES	(NET)	40,380.00	2,771,523.74	7,037,662.76