

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015	0020	0025	0030
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	202,157.59	208,275.82	138,259.99	0.00	239,062.04
EMPLOYEE BENEFITS	200-299	0.00	81,460.96	85,265.21	59,992.15	0.00	94,071.55
PURCHASED SERVICES	300-399	0.00	6,133.54	21,674.42	53,665.44	4,530.00	188,005.17
MATERIALS & SUPPLIES	400-499	0.00	16,703.84	54,164.55	89,119.52	855.44	299,317.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	29,023.77
OTHER OBJECTS	600-997	0.00	0.00	0.00	40,223.01	0.00	13,104.00
TOTAL INSTRUCTIONAL SERVICES		0.00	306,455.93	369,380.00	381,260.11	5,385.44	862,584.47
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,260.35	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	746.56	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,250.91	4,417.56	5,288.29	0.00	23,006.84
MATERIALS & SUPPLIES	400-499	0.00	9,709.31	3,145.89	12,926.66	508.40	20,675.58
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	750.00	417.50	150.00	0.00	3,250.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	13,710.22	7,980.95	20,371.86	508.40	46,932.42
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	32,412.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,486.04
PURCHASED SERVICES	300-399	0.00	12,492.14	21,155.84	33,542.17	0.00	72,220.69
MATERIALS & SUPPLIES	400-499	0.00	1,275.13	154.72	5,354.81	0.00	23,502.57
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	5,222.40
TOTAL OPERATION & MAINTENANCE		0.00	13,767.27	21,310.56	38,896.98	0.00	135,844.34

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015	0020	0025	0030
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	94,099.88	119,363.23	120,769.73	0.00	151,397.96
EMPLOYEE BENEFITS	200-299	0.00	57,998.32	79,613.02	78,433.54	0.00	95,670.73
PURCHASED SERVICES	300-399	0.00	12,042.61	18,160.78	16,828.61	2,090.17	35,022.78
MATERIALS & SUPPLIES	400-499	0.00	174,332.12	258,496.61	308,963.93	0.00	329,360.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	9,252.78	11,229.61	11,597.44	0.00	13,286.54
TOTAL AUXILIARY SERVICES		0.00	347,725.71	486,863.25	536,593.25	2,090.17	624,738.97
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	1,770.87
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	1,770.87
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	13,085.97
OTHER OBJECTS	600-997	0.00	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	13,085.97
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-C-1

FUND TYPES			GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015	0020	0025	0030
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	188,217.85	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	74,877.13	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,560.98	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	16,377.35	41,178.75	31,737.52	1,767.94	138,078.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	433.94	1,929.57	0.00	0.00	11,746.49
TOTAL OTHER EXPENDITURES		0.00	282,467.25	43,108.32	31,737.52	1,767.94	149,824.99
 TOTAL EXPENDITURES	 1000-9899	 0.00	 964,126.38	 928,643.08	 1,008,859.72	 9,751.95	 1,834,782.03
 OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	16,780.45	7,251.05	13,757.30	93.00	172,433.33
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	16,780.45	7,251.05	13,757.30	93.00	172,433.33
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 0.00	 980,906.83	 935,894.13	 1,022,617.02	 9,844.95	 2,007,215.36

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8219	8410	8615
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	70,700.79	105,266.13	109,798.34	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	26,079.37	37,707.49	39,882.57	0.00	0.00	0.00
PURCHASED SERVICES	300-399	24.96	6,077.98	7,947.68	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	29,647.41	8,245.59	13,933.25	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	9,036.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		126,452.53	166,333.19	171,561.84	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	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	7,869.65	8,562.76	3,685.65	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,982.67	4,112.55	11,556.05	1,227.68	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	238.28	430.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		15,852.32	12,913.59	15,671.70	1,227.68	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	17,800.75	12,466.26	8,986.53	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,166.34	2,494.40	3,926.22	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		18,967.09	14,960.66	12,912.75	0.00	0.00	0.00

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8219	8410	8615
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	78,302.22	84,939.75	83,477.85	0.00	10,000.00	0.00
EMPLOYEE BENEFITS	200-299	45,447.82	49,655.86	48,934.10	0.00	1,998.00	0.00
PURCHASED SERVICES	300-399	17,047.20	8,960.54	10,126.16	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	123,752.25	148,188.45	134,854.43	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,886.91	7,917.43	7,359.57	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		272,436.40	299,662.03	284,752.11	0.00	11,998.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	1,437.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	421.98
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	1,858.98
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	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	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8219	8410	8615
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	27,634.23	27,811.43	24,129.43	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	3,086.42	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		27,634.23	27,811.43	27,215.85	0.00	0.00	0.00
 TOTAL EXPENDITURES	 1000-9899	 461,342.57	 521,680.90	 512,114.25	 1,227.68	 11,998.00	 1,858.98
 OTHER FUND USES							
TRANSFERS OUT	9910 920-929	9,694.81	12,407.49	12,326.78	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 9,694.81	0.00 12,407.49	0.00 12,326.78	0.00 0.00	0.00 0.00	0.00 0.00
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 471,037.38	 534,088.39	 524,441.03	 1,227.68	 11,998.00	 1,858.98

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-A-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8617 -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	750.00	1,074,270.70
EMPLOYEE BENEFITS	200-299	0.00	142.66	424,601.96
PURCHASED SERVICES	300-399	0.00	0.00	288,059.19
MATERIALS & SUPPLIES	400-499	11,490.88	2,290.00	525,768.42
CAPITAL OUTLAY	500-599	0.00	0.00	38,059.77
OTHER OBJECTS	600-997	0.00	0.00	53,327.01
TOTAL INSTRUCTIONAL SERVICES		11,490.88	3,182.66	2,404,087.05
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	42,413.00	43,673.35
EMPLOYEE BENEFITS	200-299	0.00	14,409.00	15,155.56
PURCHASED SERVICES	300-399	20,110.08	72,415.59	148,607.33
MATERIALS & SUPPLIES	400-499	746.49	4,500.00	77,091.28
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	5,235.78
TOTAL INSTRUCTIONAL SUPPORT SERVICES		20,856.57	133,737.59	289,763.30
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	32,412.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,486.04
PURCHASED SERVICES	300-399	0.00	0.00	178,664.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	37,874.19
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	5,222.40
TOTAL OPERATION & MAINTENANCE		0.00	0.00	256,659.65

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-B-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8617 -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	742,350.62
EMPLOYEE BENEFITS	200-299	0.00	0.00	457,751.39
PURCHASED SERVICES	300-399	0.00	0.00	120,278.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,477,948.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	68,530.28
TOTAL AUXILIARY SERVICES		0.00	0.00	2,866,859.89
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	79,648.88	0.00	81,085.88
EMPLOYEE BENEFITS	200-299	25,979.69	0.00	26,401.67
PURCHASED SERVICES	300-399	0.00	0.00	1,770.87
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	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		105,628.57	0.00	109,258.42
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	13,085.97
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	13,085.97
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

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8617 -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	12,541.18	200,759.03
EMPLOYEE BENEFITS	200-299	0.00	4,490.41	79,367.54
PURCHASED SERVICES	300-399	13,597.83	0.00	16,158.81
MATERIALS & SUPPLIES	400-499	8,407.92	0.00	317,123.07
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	17,196.42
TOTAL OTHER EXPENDITURES		22,005.75	17,031.59	630,604.87
TOTAL EXPENDITURES	1000-9899	159,981.77	153,951.84	6,570,319.15
OTHER FUND USES				
	9910			
TRANSFERS OUT	920-929	0.00	0.00	244,744.21
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	244,744.21
TOTAL EXPEND, & OTHER FUND USES	(NET)	159,981.77	153,951.84	6,815,063.36