

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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	183,340.20	166,668.40	125,235.63	0.00	235,338.36
EMPLOYEE BENEFITS	200-299	0.00	70,749.44	66,498.76	52,547.76	0.00	92,759.92
PURCHASED SERVICES	300-399	0.00	11,789.47	33,716.49	50,589.44	4,985.20	177,189.95
MATERIALS & SUPPLIES	400-499	0.00	12,158.22	70,208.73	91,897.25	1,043.77	322,126.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	5,950.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	30,797.50	0.00	8,717.00
TOTAL INSTRUCTIONAL SERVICES		0.00	278,037.33	337,092.38	351,067.58	6,028.97	842,081.89
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	0.00	1,969.08	1,120.11	6,787.93	1,100.00	23,116.49
MATERIALS & SUPPLIES	400-499	0.00	7,842.45	574.16	4,392.70	0.00	8,735.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	799.00	136.84	400.00	0.00	3,600.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	10,610.53	1,831.11	11,580.63	1,100.00	35,451.90
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	0.00	14,208.18	50,317.51	18,010.32	0.00	58,695.26
MATERIALS & SUPPLIES	400-499	0.00	1,146.68	175.07	5,587.25	0.00	6,244.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	27,500.73	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	42,855.59	50,492.58	23,597.57	0.00	64,939.72

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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	90,340.79	99,968.32	101,286.15	0.00	155,662.97
EMPLOYEE BENEFITS	200-299	0.00	56,823.36	59,736.61	67,505.75	0.00	99,357.60
PURCHASED SERVICES	300-399	0.00	11,901.88	28,004.78	23,180.68	3,353.06	47,609.68
MATERIALS & SUPPLIES	400-499	0.00	129,648.06	155,597.91	110,219.22	0.00	199,165.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	15,297.02	16,589.89	17,503.11	0.00	25,756.17
TOTAL AUXILIARY SERVICES		0.00	304,011.11	359,897.51	319,694.91	3,353.06	527,551.53
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	2,077.13
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	2,077.13
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, 2018

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	178,199.79	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	74,652.02	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	5,668.54	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	18,783.07	19,340.72	25,781.65	1,172.91	147,856.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	208.65	2,780.44	0.00	0.00	5,386.56
TOTAL OTHER EXPENDITURES		0.00	277,512.07	22,121.16	25,781.65	1,172.91	153,243.31
 TOTAL EXPENDITURES	 1000-9899	 0.00	 913,026.63	 771,434.74	 731,722.34	 11,654.94	 1,625,345.48
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	20,309.01	33,483.80	9,661.77	680.00	108,043.08
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	20,309.01	33,483.80	9,661.77	680.00	108,043.08
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 0.00	 933,335.64	 804,918.54	 741,384.11	 12,334.94	 1,733,388.56

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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	118,595.73	104,054.00	149,843.80	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	46,435.88	39,896.34	58,582.05	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,044.58	7,767.33	8,757.17	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,726.12	12,905.82	14,085.50	0.00	0.00	19,746.53
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 INSTRUCTIONAL SERVICES		178,802.31	164,623.49	231,268.52	0.00	0.00	19,746.53
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	4,883.83	4,759.16	3,461.23	0.00	0.00	26,631.40
MATERIALS & SUPPLIES	400-499	9,077.36	5,078.23	4,762.99	1,237.67	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	161.99	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		13,961.19	9,999.38	8,224.22	1,237.67	0.00	26,631.40
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	20,019.08	12,486.25	8,514.94	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,254.71	1,694.01	2,071.38	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	22,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		46,273.79	14,180.26	10,586.32	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, 2018

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	88,571.26	89,730.33	95,329.49	0.00	10,384.84	0.00
EMPLOYEE BENEFITS	200-299	56,619.65	55,236.81	57,452.03	0.00	1,976.68	0.00
PURCHASED SERVICES	300-399	18,057.82	10,237.15	12,799.02	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	97,174.81	113,704.03	119,900.46	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	15,270.10	15,072.80	15,490.71	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		275,693.64	283,981.12	300,971.71	0.00	12,361.52	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	78,270.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	26,171.40
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	104,441.72
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, 2018

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	14,971.01
MATERIALS & SUPPLIES	400-499	16,545.59	17,595.26	15,608.97	0.00	0.00	2,002.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	126.53	50.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		16,545.59	17,721.79	15,658.97	0.00	0.00	16,973.27
 TOTAL EXPENDITURES	 1000-9899	 531,276.52	 490,506.04	 566,709.74	 1,237.67	 12,361.52	 167,792.92
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	10,157.13	11,597.54	6,877.84	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	10,157.13	11,597.54	6,877.84	0.00	0.00	0.00
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 541,433.65	 502,103.58	 573,587.58	 1,237.67	 12,361.52	 167,792.92

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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	7,875.00	1,090,951.12
EMPLOYEE BENEFITS	200-299	0.00	750.91	428,221.06
PURCHASED SERVICES	300-399	0.00	0.00	296,839.63
MATERIALS & SUPPLIES	400-499	0.00	7,021.88	562,920.48
CAPITAL OUTLAY	500-599	0.00	0.00	5,950.00
OTHER OBJECTS	600-997	0.00	0.00	39,514.50
TOTAL INSTRUCTIONAL SERVICES		0.00	15,647.79	2,424,396.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	65,065.09	65,065.09
EMPLOYEE BENEFITS	200-299	0.00	20,986.65	20,986.65
PURCHASED SERVICES	300-399	0.00	82,720.09	156,549.32
MATERIALS & SUPPLIES	400-499	2,000.00	4,979.89	48,680.86
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	5,097.83
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,000.00	173,751.72	296,379.75
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	182,251.54
MATERIALS & SUPPLIES	400-499	0.00	0.00	21,173.56
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	49,500.73
TOTAL OPERATION & MAINTENANCE		0.00	0.00	252,925.83

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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	731,274.15
EMPLOYEE BENEFITS	200-299	0.00	0.00	454,708.49
PURCHASED SERVICES	300-399	0.00	0.00	155,144.07
MATERIALS & SUPPLIES	400-499	0.00	0.00	925,409.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	120,979.80
TOTAL AUXILIARY SERVICES		0.00	0.00	2,387,516.11
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	78,270.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	26,171.40
PURCHASED SERVICES	300-399	0.00	0.00	2,077.13
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		0.00	0.00	106,518.85
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

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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	0.00	178,199.79
EMPLOYEE BENEFITS	200-299	0.00	0.00	74,652.02
PURCHASED SERVICES	300-399	0.00	0.00	20,639.55
MATERIALS & SUPPLIES	400-499	0.00	0.00	264,687.18
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	8,552.18
TOTAL OTHER EXPENDITURES		0.00	0.00	546,730.72
 TOTAL EXPENDITURES	 1000-9899	 2,000.00	 189,399.51	 6,014,468.05
 OTHER FUND USES				
	9910			
TRANSFERS OUT	920-929	0.00	0.00	200,810.17
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	200,810.17
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 2,000.00	 189,399.51	 6,215,278.22