

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	404,631.61	597,601.69	367,937.17	17,610.00	487,002.86
EMPLOYEE BENEFITS	200-299	0.00	146,776.23	196,961.60	122,740.96	3,517.02	166,643.96
PURCHASED SERVICES	300-399	0.00	5,975.61	776.85	203.00	11,057.98	206,622.52
MATERIALS & SUPPLIES	400-499	0.00	7,714.51	21,176.72	6,216.56	14,798.13	382,942.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	132,022.50
OTHER OBJECTS	600-997	0.00	0.00	149.12	1,380.00	110.00	159,373.21
TOTAL INSTRUCTIONAL SERVICES		0.00	565,097.96	816,665.98	498,477.69	47,093.13	1,534,607.35
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	32,100.70	24,343.76	10,043.46	1,500.00	4,000.00
EMPLOYEE BENEFITS	200-299	0.00	15,485.64	14,209.69	1,999.28	292.10	794.27
PURCHASED SERVICES	300-399	0.00	757.00	981.41	5,972.68	14,937.50	32,977.38
MATERIALS & SUPPLIES	400-499	0.00	7,591.77	2,653.60	14,122.82	2,780.82	40,323.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	309.11	394.00	379.00	2,749.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	55,935.11	42,497.57	32,532.24	19,889.42	80,843.96
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	35,883.23
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,745.07
PURCHASED SERVICES	300-399	0.00	14,177.00	15,500.36	27,680.63	0.00	65,247.90
MATERIALS & SUPPLIES	400-499	0.00	1,163.74	599.96	1,988.55	0.00	26,059.58
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		0.00	15,340.74	16,100.32	29,669.18	0.00	129,935.78

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	95,602.12	131,371.24	132,164.29	0.00	165,109.47
EMPLOYEE BENEFITS	200-299	0.00	47,233.11	74,725.31	75,545.16	0.00	96,583.27
PURCHASED SERVICES	300-399	0.00	12,477.75	20,769.84	15,848.24	8,616.44	85,921.53
MATERIALS & SUPPLIES	400-499	0.00	192,653.12	242,599.15	341,928.29	449.46	349,270.93
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	41,000.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	18,272.08	26,223.51	28,140.21	0.00	35,214.43
TOTAL AUXILIARY SERVICES		0.00	366,238.18	495,689.05	634,626.19	9,065.90	732,099.63
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	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	0.00
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, 2023

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	127,550.55	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	55,399.68	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	936.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	10,767.94	19,996.15	4,906.54	5,021.65	131,551.95
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	262.91	2,769.31	99.98	0.00	7,800.08
TOTAL OTHER EXPENDITURES		0.00	194,917.08	22,765.46	5,006.52	5,021.65	139,352.03
 TOTAL EXPENDITURES	 1000-9899	 0.00	 1,197,529.07	 1,393,718.38	 1,200,311.82	 81,070.10	 2,616,838.75
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	15,228.02	18,895.77	900.08	199.16	85,715.22
	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	15,228.02	18,895.77	900.08	199.16	85,715.22
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 0.00	 1,212,757.09	 1,412,614.15	 1,201,211.90	 81,269.26	 2,702,553.97

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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	15,908.00	166,057.98	242,600.44	0.00	0.00	108,159.90
EMPLOYEE BENEFITS	200-299	1,688.92	60,929.11	74,177.60	0.00	0.00	20,278.48
PURCHASED SERVICES	300-399	1,674.00	3,487.77	8,634.80	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	17,145.02	18,946.97	15,384.22	0.00	0.00	20,183.39
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		36,415.94	249,421.83	340,797.06	0.00	0.00	148,621.77
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	60,610.02	6,500.00	1,000.00	0.00	0.00	90,999.96
EMPLOYEE BENEFITS	200-299	5,809.53	1,292.50	202.20	0.00	0.00	16,602.46
PURCHASED SERVICES	300-399	1,814.40	4,882.83	2,029.03	0.00	0.00	164,236.40
MATERIALS & SUPPLIES	400-499	3,575.71	6,611.43	9,720.79	500.00	0.00	3,697.30
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	110.00	758.94	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		71,809.66	19,396.76	13,710.96	500.00	0.00	275,536.12
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	18,419.72	12,542.33	8,357.83	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,738.81	774.83	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	600-977	16,474.64	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		36,633.17	13,317.16	8,357.83	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, 2023

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	87,247.25	96,297.66	94,245.63	0.00	12,326.16	11,000.00
EMPLOYEE BENEFITS	200-299	47,085.95	48,852.94	48,558.07	0.00	2,380.63	1,283.25
PURCHASED SERVICES	300-399	16,274.45	20,281.83	12,443.02	0.00	0.00	5,254.00
MATERIALS & SUPPLIES	400-499	146,655.73	210,382.25	159,122.04	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	22,898.00	6,179.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	17,840.48	20,827.51	17,574.83	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		315,103.86	419,540.19	338,122.59	0.00	14,706.79	17,537.25
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	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	0.00
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, 2023

EXHIBIT A-II-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8219	8410	8615
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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	18,358.67	11,721.30	7,726.82	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	266.52	1,843.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		18,625.19	13,564.30	7,726.82	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	478,587.82	715,240.24	708,715.26	500.00	14,706.79	441,695.14
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	20,885.34	16,094.75	6,154.15	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)	20,885.34	16,094.75	6,154.15	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	499,473.16	731,334.99	714,869.41	500.00	14,706.79	441,695.14

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-3

FUND TYPES					
DESCRIPTION - COST CENTER	ACCT #	8617	8620	8630	(Memo Only)
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EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	95,287.40	9,029.68	0.00	2,511,826.73
EMPLOYEE BENEFITS	200-299	7,279.36	1,475.66	0.00	802,468.90
PURCHASED SERVICES	300-399	2,147.18	0.00	0.00	240,579.71
MATERIALS & SUPPLIES	400-499	24,156.21	15,362.17	0.00	544,026.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	132,022.50
OTHER OBJECTS	600-997	0.00	0.00	0.00	161,012.33
TOTAL INSTRUCTIONAL SERVICES		128,870.15	25,867.51	0.00	4,391,936.37
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	38,654.70	67,381.70	0.00	337,134.30
EMPLOYEE BENEFITS	200-299	10,844.40	5,265.85	0.00	72,797.92
PURCHASED SERVICES	300-399	24,805.11	78,443.50	0.00	331,837.24
MATERIALS & SUPPLIES	400-499	46,234.00	16,767.92	0.00	154,579.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	4,700.05
TOTAL INSTRUCTIONAL SUPPORT SERVICES		120,538.21	167,858.97	0.00	901,048.98
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	35,883.23
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,745.07
PURCHASED SERVICES	300-399	3,225.00	0.00	0.00	165,150.77
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	32,325.47
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	16,474.64
TOTAL OPERATION & MAINTENANCE		3,225.00	0.00	0.00	252,579.18

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-B-3

FUND TYPES					
DESCRIPTION - COST CENTER	ACCT #	8617	8620	8630	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	825,363.82
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	442,247.69
PURCHASED SERVICES	300-399	0.00	1,189.55	0.00	199,076.65
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,643,060.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	70,077.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	164,093.05
TOTAL AUXILIARY SERVICES		0.00	1,189.55	0.00	3,343,919.18
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	20,849.02	1,729.83	143.71	22,722.56
EMPLOYEE BENEFITS	200-299	5,601.71	492.81	29.09	6,123.61
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		26,450.73	2,222.64	172.80	28,846.17
CAPITAL OUTLAY - REAL PROPERTY	7000-7999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	77,470.00	0.00	0.00	77,470.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		77,470.00	0.00	0.00	77,470.00
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	633,957.24	0.00	0.00	633,957.24
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		633,957.24	0.00	0.00	633,957.24

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8617 -----	8620 -----	8630 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	26,556.70	12,471.59	0.00	166,578.84
EMPLOYEE BENEFITS	200-299	12,749.19	4,099.81	0.00	72,248.68
PURCHASED SERVICES	300-399	17,796.37	0.00	0.00	18,732.37
MATERIALS & SUPPLIES	400-499	5,362.70	0.00	0.00	215,413.72
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	13,041.80
TOTAL OTHER EXPENDITURES		62,464.96	16,571.40	0.00	486,015.41
 TOTAL EXPENDITURES	 1000-9899	 1,052,976.29	 213,710.07	 172.80	 10,115,772.53
 OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00	164,072.49
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	164,072.49
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 1,052,976.29	 213,710.07	 172.80	 10,279,845.02