

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

EXHIBIT A-II-IV-A-1

| FUND TYPES                           |           | GOVERNMENTAL - CAPITAL PROJECTS |          |              |            |       |       |
|--------------------------------------|-----------|---------------------------------|----------|--------------|------------|-------|-------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0000                            | 0015     | 0030         | 8300       | 8410  | 8600  |
| -----                                | -----     | -----                           | -----    | -----        | -----      | ----- | ----- |
| REVENUES                             | 1000-8999 |                                 |          |              |            |       |       |
| EXPENDITURES                         | 1000-9899 |                                 |          |              |            |       |       |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                 |          |              |            |       |       |
| 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                            | 7,261.00 | 1,332,057.24 | 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 INSTRUCTIONAL SERVICES         |           | 0.00                            | 7,261.00 | 1,332,057.24 | 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   | 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 INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                            | 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  | 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     | 32,380.90    | 298,940.77 | 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         | 29,403.46  | 0.00  | 0.00  |
| OTHER OBJECTS                        | 600-977   | 0.00                            | 0.00     | 0.00         | 136,113.00 | 0.00  | 0.00  |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00                            | 0.00     | 32,380.90    | 464,457.23 | 0.00  | 0.00  |

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

EXHIBIT A-II-IV-B-1

| FUND TYPES                            |           |       | GOVERNMENTAL - CAPITAL PROJECTS |              |            |           |          |
|---------------------------------------|-----------|-------|---------------------------------|--------------|------------|-----------|----------|
| DESCRIPTION - COST CENTER             | ACCT #    | 0000  | 0015                            | 0030         | 8300       | 8410      | 8600     |
| -----                                 | -----     | ----- | -----                           | -----        | -----      | -----     | -----    |
| AUXILIARY SERVICES                    | 4000-4999 |       |                                 |              |            |           |          |
| 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 AUXILIARY SERVICES              |           | 0.00  | 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      | 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      | 1,963.46 |
| 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      | 1,963.46 |
| 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                            | 4,391,255.91 | 622,296.86 | 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                            | 4,391,255.91 | 622,296.86 | 0.00      | 0.00     |
| DEBT SERVICE                          | 8000-8999 |       |                                 |              |            |           |          |
| PRINCIPLE                             | 931-931   | 0.00  | 0.00                            | 0.00         | 0.00       | 40,430.53 | 0.00     |
| INTEREST                              | 932-932   | 0.00  | 0.00                            | 0.00         | 0.00       | 1,794.45  | 0.00     |
| OTHER OBJECTS                         | 300-997   | 0.00  | 0.00                            | 219,208.65   | 0.00       | 0.00      | 0.00     |
| TOTAL DEBT SERVICE                    |           | 0.00  | 0.00                            | 219,208.65   | 0.00       | 42,224.98 | 0.00     |

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

EXHIBIT A-II-IV-C-1

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 0000<br>----- | GOVERNMENTAL - CAPITAL PROJECTS |               |               |           | 8410<br>----- | 8600<br>----- |
|--------------------------------------------------|-----------------|---------------|---------------------------------|---------------|---------------|-----------|---------------|---------------|
|                                                  |                 |               | 0015<br>-----                   | 0030<br>----- | 8300<br>----- |           |               |               |
| 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         | 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                                    | 600-977         | 0.00          | 0.00                            | 0.00          | 0.00          | 0.00      | 0.00          |               |
| TOTAL OTHER EXPENDITURES                         |                 | 0.00          | 0.00                            | 0.00          | 0.00          | 0.00      | 0.00          |               |
| TOTAL EXPENDITURES                               | 1000-9899       | 0.00          | 7,261.00                        | 5,974,902.70  | 1,086,754.09  | 42,224.98 | 1,963.46      |               |
| OTHER FUND USES                                  |                 |               |                                 |               |               |           |               |               |
|                                                  | 9910            |               |                                 |               |               |           |               |               |
| TRANSFERS OUT                                    | 920-929         | 0.00          | 0.00                            | 0.00          | 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)           | 0.00          | 0.00                            | 0.00          | 0.00          | 0.00      | 0.00          |               |
| TOTAL EXPEND & OTHER FUND USES                   | (NET)           | 0.00          | 7,261.00                        | 5,974,902.70  | 1,086,754.09  | 42,224.98 | 1,963.46      |               |

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

EXHIBIT A-II-IV-A-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 8619<br>----- | 9200<br>----- | GOVERNMENTAL - CAPITAL PROJECTS<br>(Memo Only)<br>----- |
|--------------------------------------------------|-----------------|---------------|---------------|---------------------------------------------------------|
| REVENUES                                         | 1000-8999       |               |               |                                                         |
| 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          | 1,339,318.24                                            |
| 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          | 1,339,318.24                                            |
| 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 SERVICES             |                 | 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         | 2,902.21      | 0.00          | 334,223.88                                              |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 0.00          | 0.00                                                    |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 0.00          | 29,403.46                                               |
| OTHER OBJECTS                                    | 600-977         | 0.00          | 0.00          | 136,113.00                                              |
| TOTAL OPERATION & MAINTENANCE                    |                 | 2,902.21      | 0.00          | 499,740.34                                              |

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GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-IV-B-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 8619<br>----- | 9200<br>----- | GOVERNMENTAL - CAPITAL PROJECTS<br>(Memo Only)<br>----- |
|--------------------------------------------------|-----------------|---------------|---------------|---------------------------------------------------------|
| 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         | 1,268.87      | 0.00          | 3,232.33                                                |
| 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            |                 | 1,268.87      | 0.00          | 3,232.33                                                |
| 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         | 702,249.00    | 0.00          | 5,715,801.77                                            |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 0.00          | 0.00                                                    |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY             |                 | 702,249.00    | 0.00          | 5,715,801.77                                            |
| DEBT SERVICE                                     | 8000-8999       |               |               |                                                         |
| PRINCIPLE                                        | 931-931         | 0.00          | 131,989.65    | 172,420.18                                              |
| INTEREST                                         | 932-932         | 0.00          | 51,653.02     | 53,447.47                                               |
| OTHER OBJECTS                                    | 300-997         | 49,860.43     | 0.00          | 269,069.08                                              |
| TOTAL DEBT SERVICE                               |                 | 49,860.43     | 183,642.67    | 494,936.73                                              |

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FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-II-IV-C-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 8619<br>-----  | 9200<br>-----  | GOVERNMENTAL - CAPITAL PROJECTS<br>(Memo Only)<br>----- |
|--------------------------------------------------|-----------------|----------------|----------------|---------------------------------------------------------|
| 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                                    | 600-977         | 0.00           | 0.00           | 0.00                                                    |
| TOTAL OTHER EXPENDITURES                         |                 | 0.00           | 0.00           | 0.00                                                    |
| <br>TOTAL EXPENDITURES                           | <br>1000-9899   | <br>756,280.51 | <br>183,642.67 | <br>8,053,029.41                                        |
| <br>OTHER FUND USES                              |                 |                |                |                                                         |
|                                                  | 9910            |                |                |                                                         |
| TRANSFERS OUT                                    | 920-929         | 0.00           | 0.00           | 0.00                                                    |
|                                                  | 9900-9999       |                |                |                                                         |
| OTHER FUND USES                                  | 900-997         | 0.00           | 0.00           | 0.00                                                    |
| TOTAL OTHER FUND USES                            | (NET)           | 0.00           | 0.00           | 0.00                                                    |
| <br>TOTAL EXPEND & OTHER FUND USES               | <br>(NET)       | <br>756,280.51 | <br>183,642.67 | <br>8,053,029.41                                        |