

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	346,364.23	487,812.65	178,104.00	21,976.80	482,795.64
EMPLOYEE BENEFITS	200-299	0.00	138,849.79	182,738.71	63,684.70	4,296.07	183,355.84
PURCHASED SERVICES	300-399	0.00	1,309.08	16,145.35	1,159.40	4,952.86	342,994.55
MATERIALS & SUPPLIES	400-499	0.00	9,867.16	47,972.20	3,285.81	13,571.51	491,696.41
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	147,385.50
OTHER OBJECTS	600-997	0.00	0.00	305.50	712.50	150.00	52,737.64
TOTAL INSTRUCTIONAL SERVICES		0.00	496,390.26	734,974.41	246,946.41	44,947.24	1,700,965.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	22,656.97	8,019.53	0.00	2,000.00	1,993.28
EMPLOYEE BENEFITS	200-299	0.00	8,660.48	5,514.61	0.00	393.40	1,076.18
PURCHASED SERVICES	300-399	0.00	1,419.00	525.49	6,393.79	1,450.15	26,711.06
MATERIALS & SUPPLIES	400-499	0.00	7,287.56	1,910.08	6,275.75	1,459.25	21,150.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	399.99
OTHER OBJECTS	600-997	0.00	0.00	7,962.80	179.00	0.00	2,847.20
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	40,024.01	23,932.51	12,848.54	5,302.80	54,178.60
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	35,000.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,698.50
PURCHASED SERVICES	300-399	0.00	14,836.04	16,115.80	28,449.08	0.00	69,071.70
MATERIALS & SUPPLIES	400-499	0.00	53.98	359.80	2,666.08	0.00	8,960.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	7,050.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	14,890.02	16,475.60	31,115.16	0.00	122,780.70

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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	81,793.11	113,390.19	121,621.08	0.00	140,619.02
EMPLOYEE BENEFITS	200-299	0.00	47,365.11	70,563.04	70,669.45	0.00	84,197.56
PURCHASED SERVICES	300-399	0.00	8,981.92	15,031.74	12,571.06	2,403.64	74,047.54
MATERIALS & SUPPLIES	400-499	0.00	167,862.19	244,217.81	332,967.76	237.89	287,470.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	18,082.89	24,905.30	26,737.27	0.00	33,825.05
TOTAL AUXILIARY SERVICES		0.00	324,085.22	468,108.08	564,566.62	2,641.53	620,159.98
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	1,734.00
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	1,734.00
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, 2022

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	138,805.89	11,399.18	7,465.09	0.00	13,530.70
EMPLOYEE BENEFITS	200-299	0.00	54,021.07	2,667.43	1,883.17	0.00	3,065.32
PURCHASED SERVICES	300-399	0.00	1,284.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	12,746.55	42,744.95	9,362.36	5,197.76	139,273.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	427.57	5,703.09	99.98	0.00	13,404.29
TOTAL OTHER EXPENDITURES		0.00	207,285.08	62,514.65	18,810.60	5,197.76	169,274.06
 TOTAL EXPENDITURES	 1000-9899	 0.00	 1,082,674.59	 1,306,005.25	 874,287.33	 58,089.33	 2,669,092.92
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	12,627.70	16,837.78	900.53	9,148.52	75,180.44
	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	12,627.70	16,837.78	900.53	9,148.52	75,180.44
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 0.00	 1,095,302.29	 1,322,843.03	 875,187.86	 67,237.85	 2,744,273.36

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8000	8219	8410
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	151,117.25	137,196.96	195,695.62	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	49,842.60	49,841.28	68,384.72	0.00	0.00	0.00
PURCHASED SERVICES	300-399	389.95	4,048.55	10,008.91	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	30,064.55	11,319.74	8,287.92	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		231,414.35	202,406.53	282,377.17	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	32,505.98	3,766.88	1,000.00	374,500.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,754.84	290.43	203.80	28,876.57	0.00	0.00
PURCHASED SERVICES	300-399	1,117.07	3,945.40	5,062.07	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,352.46	2,960.67	10,343.29	0.00	500.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	100.00	1,777.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		41,730.35	11,063.38	18,386.16	403,376.57	500.00	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	18,046.71	13,838.03	9,929.96	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,592.32	630.69	9,632.50	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	2,367.84	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		22,006.87	14,468.72	19,562.46	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, 2022

EXHIBIT A-II-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8000	8219	8410
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	60,067.50	85,778.10	81,145.14	0.00	0.00	11,537.53
EMPLOYEE BENEFITS	200-299	31,348.71	46,433.76	45,387.45	0.00	0.00	1,526.75
PURCHASED SERVICES	300-399	12,470.70	12,887.43	12,859.71	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	136,854.81	181,618.28	149,825.56	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	20,273.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	13,777.02	19,070.14	17,136.42	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		254,518.74	345,787.71	326,627.28	0.00	0.00	13,064.28
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, 2022

EXHIBIT A-II-II-C-2

FUND TYPES							
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8000	8219	8410
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	9,523.95	8,062.04	10,229.50	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,284.40	2,037.22	2,416.51	0.00	0.00	0.00
PURCHASED SERVICES	300-399	224.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	8,503.01	23,473.20	19,250.89	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	855.00	589.46	98.54	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		21,390.36	34,161.92	31,995.44	0.00	0.00	0.00
 TOTAL EXPENDITURES	 1000-9899	 571,060.67	 607,888.26	 678,948.51	 403,376.57	 500.00	 13,064.28
 OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	15,405.61	16,037.69	5,662.98	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)	15,405.61	16,037.69	5,662.98	0.00	0.00	0.00
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 586,466.28	 623,925.95	 684,611.49	 403,376.57	 500.00	 13,064.28

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-A-3

FUND TYPES					
DESCRIPTION - COST CENTER	ACCT #	8615	8617	8620	(Memo Only)
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EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	80,004.18	142,503.60	3,616.16	2,227,187.09
EMPLOYEE BENEFITS	200-299	15,647.36	11,023.02	992.86	768,656.95
PURCHASED SERVICES	300-399	0.00	5,000.00	0.00	386,008.65
MATERIALS & SUPPLIES	400-499	50,645.31	67,407.08	6,114.05	740,231.74
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	147,385.50
OTHER OBJECTS	600-997	0.00	0.00	0.00	53,905.64
TOTAL INSTRUCTIONAL SERVICES		146,296.85	225,933.70	10,723.07	4,323,375.57
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	29,967.04	34,291.06	49,563.81	560,264.55
EMPLOYEE BENEFITS	200-299	5,343.13	8,462.52	5,651.87	67,227.83
PURCHASED SERVICES	300-399	106,205.07	26,699.04	160,194.69	339,722.83
MATERIALS & SUPPLIES	400-499	0.00	68,616.06	11,762.42	137,618.43
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	399.99
OTHER OBJECTS	600-997	0.00	0.00	0.00	12,866.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		141,515.24	138,068.68	227,172.79	1,118,099.63
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	35,000.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,698.50
PURCHASED SERVICES	300-399	0.00	0.00	0.00	170,287.32
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	23,895.87
CAPITAL OUTLAY	500-599	0.00	7,250.00	0.00	14,300.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	2,367.84
TOTAL OPERATION & MAINTENANCE		0.00	7,250.00	0.00	248,549.53

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-B-3

FUND TYPES					
DESCRIPTION - COST CENTER	ACCT #	8615	8617	8620	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	5,100.00	0.00	0.00	701,051.67
EMPLOYEE BENEFITS	200-299	698.21	0.00	0.00	398,190.04
PURCHASED SERVICES	300-399	1,163.70	0.00	328.05	152,745.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,501,055.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	20,273.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	153,534.09
TOTAL AUXILIARY SERVICES		6,961.91	0.00	328.05	2,926,849.40
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	48,209.35	0.00	48,209.35
EMPLOYEE BENEFITS	200-299	0.00	13,948.78	0.00	13,948.78
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,734.00
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		0.00	62,158.13	0.00	63,892.13
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	0.00	353,283.79	0.00	353,283.79
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	353,283.79	0.00	353,283.79
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	0.00	607,033.56	0.00	607,033.56
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		0.00	607,033.56	0.00	607,033.56

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8615 -----	8617 -----	GOVERNMENTAL - SPECIAL REVENUE 8620 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	23,558.00	11,584.83	234,159.18
EMPLOYEE BENEFITS	200-299	0.00	12,235.38	4,072.17	84,682.67
PURCHASED SERVICES	300-399	0.00	15,227.60	0.00	16,735.60
MATERIALS & SUPPLIES	400-499	0.00	7,169.37	0.00	267,721.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	21,177.93
TOTAL OTHER EXPENDITURES		0.00	58,190.35	15,657.00	624,477.22
 TOTAL EXPENDITURES	 1000-9899	 294,774.00	 1,451,918.21	 253,880.91	 10,265,560.83
 OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	151,801.25
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	151,801.25
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 294,774.00	 1,451,918.21	 253,880.91	 10,417,362.08