

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015	0020	0025	0030
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	171,944.43	146,193.38	138,541.67	0.00	196,516.42
EMPLOYEE BENEFITS	200-299	0.00	67,555.40	65,259.35	58,221.97	0.00	79,168.72
PURCHASED SERVICES	300-399	0.00	7,858.80	34,323.38	34,768.25	760.80	196,496.76
MATERIALS & SUPPLIES	400-499	0.00	10,746.81	25,594.91	120,196.30	2,373.11	371,615.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	4,999.99
OTHER OBJECTS	600-997	0.00	0.00	0.00	2,795.00	0.00	3,740.00
TOTAL INSTRUCTIONAL SERVICES		0.00	258,105.44	271,371.02	354,523.19	3,133.91	852,537.65
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	9,396.14	684.34	10,766.52	0.00	23,137.59
MATERIALS & SUPPLIES	400-499	0.00	5,523.02	1,562.23	5,130.18	0.00	8,598.37
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,485.55	1,689.00	0.00	4,119.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	14,919.16	3,732.12	17,585.70	0.00	35,854.96
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	11,885.24	15,595.50	20,712.92	0.00	53,124.49
MATERIALS & SUPPLIES	400-499	0.00	807.65	2,461.84	2,023.18	0.00	3,395.48
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	12,692.89	18,057.34	22,736.10	0.00	56,519.97

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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	104,375.87	110,973.12	104,569.44	0.00	165,667.22
EMPLOYEE BENEFITS	200-299	0.00	71,042.10	66,565.13	68,892.19	0.00	108,818.84
PURCHASED SERVICES	300-399	0.00	12,643.40	18,235.94	15,280.59	0.00	32,556.26
MATERIALS & SUPPLIES	400-499	0.00	181,814.20	172,089.30	156,725.38	0.00	268,129.27
CAPITAL OUTLAY	500-599	0.00	63,674.44	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	22,497.54	23,204.90	21,968.06	0.00	34,942.57
TOTAL AUXILIARY SERVICES		0.00	456,047.55	391,068.39	367,435.66	0.00	610,114.16
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	538.63
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	538.63
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, 2017

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	134,309.81	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	50,283.10	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	6,228.65	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	24,481.97	22,196.76	25,527.01	0.00	154,561.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	3,519.72	0.00	0.00	16,796.81
TOTAL OTHER EXPENDITURES		0.00	215,303.53	25,716.48	25,527.01	0.00	171,358.01
 TOTAL EXPENDITURES	 1000-9899	 0.00	 957,068.57	 709,945.35	 787,807.66	 3,133.91	 1,726,923.38
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	12,777.55	507.56	17,911.61	0.00	128,668.87
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	12,777.55	507.56	17,911.61	0.00	128,668.87
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	969,846.12	710,452.91	805,719.27	3,133.91	1,855,592.25

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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	90,659.63	112,890.13	118,280.30	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	32,213.82	40,590.11	53,115.77	0.00	0.00	0.00
PURCHASED SERVICES	300-399	392.00	9,007.65	5,480.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	8,924.06	23,260.14	10,697.53	0.00	0.00	10,568.40
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		132,189.51	185,748.03	187,573.60	0.00	0.00	10,568.40
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	20,602.97
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	10,328.99
PURCHASED SERVICES	300-399	4,517.20	4,278.48	4,072.15	0.00	0.00	15,085.93
MATERIALS & SUPPLIES	400-499	8,781.09	8,496.05	6,398.44	825.61	0.00	59.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,039.99	580.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		13,298.29	13,814.52	11,050.59	825.61	0.00	46,077.27
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	15,660.95	9,753.07	6,641.03	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	805.05	6,201.24	2,065.48	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		16,466.00	15,954.31	8,706.51	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, 2017

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	91,848.70	97,114.31	97,269.45	0.00	15,224.55	0.00
EMPLOYEE BENEFITS	200-299	56,067.03	58,105.74	58,496.03	0.00	2,878.27	0.00
PURCHASED SERVICES	300-399	17,098.02	8,243.33	7,951.12	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	140,003.29	156,653.56	142,303.88	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	55,300.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	20,275.13	20,267.57	19,776.34	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		380,592.17	340,384.51	325,796.82	0.00	18,102.82	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	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, 2017

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	5,276.23	0.00	0.00	0.00	0.00	688.91
MATERIALS & SUPPLIES	400-499	14,460.41	19,367.10	5,856.88	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	115.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		19,736.64	19,367.10	5,971.88	0.00	0.00	688.91
TOTAL EXPENDITURES	1000-9899	562,282.61	575,268.47	539,099.40	825.61	18,102.82	57,334.58
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	7,635.44	9,697.90	7,798.14	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)	7,635.44	9,697.90	7,798.14	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	569,918.05	584,966.37	546,897.54	825.61	18,102.82	57,334.58

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-3

FUND TYPES			
DESCRIPTION - COST CENTER	ACCT #	8620	(Memo Only)
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EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	6,752.50	981,778.46
EMPLOYEE BENEFITS	200-299	1,047.68	397,172.82
PURCHASED SERVICES	300-399	0.00	289,087.64
MATERIALS & SUPPLIES	400-499	11,470.40	595,447.42
CAPITAL OUTLAY	500-599	0.00	4,999.99
OTHER OBJECTS	600-997	0.00	6,535.00
TOTAL INSTRUCTIONAL SERVICES		19,270.58	2,275,021.33
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	13,310.34	33,913.31
EMPLOYEE BENEFITS	200-299	7,308.66	17,637.65
PURCHASED SERVICES	300-399	113,263.87	185,202.22
MATERIALS & SUPPLIES	400-499	3,084.53	48,458.90
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	8,913.54
TOTAL INSTRUCTIONAL SUPPORT SERVICES		136,967.40	294,125.62
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	133,373.20
MATERIALS & SUPPLIES	400-499	0.00	17,759.92
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	151,133.12

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-B-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8620 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	787,042.66
EMPLOYEE BENEFITS	200-299	0.00	490,865.33
PURCHASED SERVICES	300-399	0.00	112,008.66
MATERIALS & SUPPLIES	400-499	0.00	1,217,718.88
CAPITAL OUTLAY	500-599	0.00	118,974.44
OTHER OBJECTS	600-997	0.00	162,932.11
TOTAL AUXILIARY SERVICES		0.00	2,889,542.08
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	538.63
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	538.63
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		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, 2017

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8620 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	134,309.81
EMPLOYEE BENEFITS	200-299	0.00	50,283.10
PURCHASED SERVICES	300-399	0.00	12,193.79
MATERIALS & SUPPLIES	400-499	0.00	266,451.33
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	20,431.53
TOTAL OTHER EXPENDITURES		0.00	483,669.56
 TOTAL EXPENDITURES	 1000-9899	 156,237.98	 6,094,030.34
 OTHER FUND USES			
	9910		
TRANSFERS OUT	920-929	0.00	184,997.07
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	184,997.07
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 156,237.98	 6,279,027.41