

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	218,997.33	241,847.84	168,065.41	0.00	262,699.69
EMPLOYEE BENEFITS	200-299	0.00	86,044.67	94,753.73	60,055.36	0.00	99,546.94
PURCHASED SERVICES	300-399	0.00	4,346.07	4,395.98	38,767.64	2,568.80	153,984.04
MATERIALS & SUPPLIES	400-499	0.00	9,531.65	15,644.54	50,587.76	2,624.37	246,543.17
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	40,130.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	21,467.00	0.00	18,234.02
TOTAL INSTRUCTIONAL SERVICES		0.00	318,919.72	356,642.09	338,943.17	5,193.17	821,137.86
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	3,545.52	3,524.67	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,034.97	2,038.53	0.00	0.00
PURCHASED SERVICES	300-399	0.00	6,489.86	1,130.60	2,466.46	0.00	6,144.06
MATERIALS & SUPPLIES	400-499	0.00	9,706.23	3,990.21	4,741.01	1,818.81	9,306.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	6,676.19
OTHER OBJECTS	600-997	0.00	950.00	544.83	109.00	0.00	2,633.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	17,146.09	11,246.13	12,879.67	1,818.81	24,759.25
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	32,446.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,485.42
PURCHASED SERVICES	300-399	0.00	8,425.36	14,132.88	22,699.46	0.00	59,124.90
MATERIALS & SUPPLIES	400-499	0.00	378.69	415.12	2,044.66	0.00	11,950.88
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	8,804.05	14,548.00	24,744.12	0.00	106,007.20

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	71,484.44	100,264.46	89,576.90	0.00	102,174.43
EMPLOYEE BENEFITS	200-299	0.00	44,475.30	66,104.36	65,965.44	0.00	64,644.73
PURCHASED SERVICES	300-399	0.00	6,042.17	9,024.49	26,221.59	1,414.55	37,497.82
MATERIALS & SUPPLIES	400-499	0.00	77,809.45	132,368.54	133,373.27	228.04	145,150.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	8,557.05	13,601.17	14,023.78	0.00	15,592.95
TOTAL AUXILIARY SERVICES		0.00	208,368.41	321,363.02	329,160.98	1,642.59	365,059.99
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, 2020

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	228,678.74	32,143.51	27,414.49	0.00	31,994.04
EMPLOYEE BENEFITS	200-299	0.00	92,368.26	16,719.99	15,259.38	0.00	18,637.16
PURCHASED SERVICES	300-399	0.00	8,281.42	7,284.23	5,670.88	0.00	7,754.73
MATERIALS & SUPPLIES	400-499	0.00	100,308.24	67,796.26	70,396.87	1,027.52	159,053.76
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	4,312.19	3,772.97	3,375.42	0.00	10,798.10
TOTAL OTHER EXPENDITURES		0.00	433,948.85	127,716.96	122,117.04	1,027.52	228,237.79
 TOTAL EXPENDITURES	 1000-9899	 0.00	 987,187.12	 831,516.20	 827,844.98	 9,682.09	 1,545,202.09
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	14,671.27	9,634.59	8,376.16	750.00	150,730.99
	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	14,671.27	9,634.59	8,376.16	750.00	150,730.99
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 0.00	 1,001,858.39	 841,150.79	 836,221.14	 10,432.09	 1,695,933.08

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8210	8219	8410
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	82,598.46	110,181.00	114,027.42	1,410.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	29,260.54	38,106.00	40,680.58	108.01	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,617.00	5,061.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,112.90	13,857.15	10,712.59	4,763.99	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		121,971.90	163,761.15	170,481.59	6,282.00	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	2,609.57	1,492.65	4,684.62	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,439.05	4,191.40	8,515.83	0.00	2,724.71	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	219.00	430.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		7,048.62	5,903.05	13,630.45	0.00	2,724.71	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	13,206.65	10,315.50	6,928.37	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,461.69	4,021.51	4,468.20	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		14,668.34	14,337.01	11,396.57	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, 2020

EXHIBIT A-II-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8210	8219	8410
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AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	58,230.81	60,660.66	60,494.06	0.00	0.00	9,873.52
EMPLOYEE BENEFITS	200-299	34,051.81	35,217.51	34,537.94	0.00	0.00	1,879.55
PURCHASED SERVICES	300-399	8,631.07	8,084.64	8,880.69	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	57,069.33	82,946.69	61,568.15	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	7,798.56	8,750.69	8,430.19	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		165,781.58	195,660.19	173,911.03	0.00	0.00	11,753.07
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, 2020

EXHIBIT A-II-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8210	8219	8410
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	13,887.20	18,777.15	21,876.72	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	7,680.22	10,027.53	11,403.08	0.00	0.00	0.00
PURCHASED SERVICES	300-399	2,650.98	2,748.37	2,696.35	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,225.38	33,458.25	30,754.12	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	1,482.81	1,521.35	1,941.73	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		32,926.59	66,532.65	68,672.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	342,397.03	446,194.05	438,091.64	6,282.00	2,724.71	11,753.07
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	8,703.89	9,010.29	6,134.25	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)	8,703.89	9,010.29	6,134.25	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	351,100.92	455,204.34	444,225.89	6,282.00	2,724.71	11,753.07

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	0.00	10,578.30	1,897.00	1,212,302.45
EMPLOYEE BENEFITS	200-299	0.00	2,049.13	317.25	450,922.21
PURCHASED SERVICES	300-399	0.00	47,705.16	0.00	258,445.69
MATERIALS & SUPPLIES	400-499	0.29	21,909.81	3,290.00	389,578.22
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	40,130.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	39,701.02
TOTAL INSTRUCTIONAL SERVICES		0.29	82,242.40	5,504.25	2,391,079.59
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	55,768.12	21,713.15	84,551.46
EMPLOYEE BENEFITS	200-299	0.00	21,287.66	7,721.63	33,082.79
PURCHASED SERVICES	300-399	0.00	22,247.59	79,949.24	127,214.65
MATERIALS & SUPPLIES	400-499	0.00	126,693.41	4,910.00	181,036.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	6,676.19
OTHER OBJECTS	600-997	0.00	0.00	0.00	4,885.83
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	225,996.78	114,294.02	437,447.58
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	32,446.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,485.42
PURCHASED SERVICES	300-399	0.00	177.66	0.00	135,010.78
MATERIALS & SUPPLIES	400-499	0.00	3,904.93	0.00	28,645.68
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	4,082.59	0.00	198,587.88

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT A-II-II-B-3

FUND TYPES				GOVERNMENTAL - SPECIAL REVENUE	
DESCRIPTION - COST CENTER	ACCT #	8615	8617	8620	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	481.00	0.00	553,240.28
EMPLOYEE BENEFITS	200-299	0.00	86.56	0.00	346,963.20
PURCHASED SERVICES	300-399	0.00	0.00	50.00	105,847.02
MATERIALS & SUPPLIES	400-499	0.00	145.14	0.00	690,658.67
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	76,754.39
TOTAL AUXILIARY SERVICES		0.00	712.70	50.00	1,773,463.56
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999				
PERSONAL SERVICES	010-199	0.00	44,195.77	0.00	44,195.77
EMPLOYEE BENEFITS	200-299	0.00	14,143.25	0.00	14,143.25
PURCHASED SERVICES	300-399	0.00	0.00	15.31	15.31
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	58,339.02	15.31	58,354.33
 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	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
 DEBT SERVICE	 8000-8999				
PRINCIPLE	931-931	0.00	0.00	0.00	0.00
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	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, 2020

EXHIBIT A-II-II-C-3

FUND TYPES					
DESCRIPTION - COST CENTER	ACCT #	8615	8617	8620	(Memo Only)
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OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	13,499.00	388,270.85
EMPLOYEE BENEFITS	200-299	0.00	0.00	4,749.00	176,844.62
PURCHASED SERVICES	300-399	0.00	15,065.55	0.00	52,152.51
MATERIALS & SUPPLIES	400-499	0.00	34,838.82	0.00	504,859.22
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	27,204.57
TOTAL OTHER EXPENDITURES		0.00	49,904.37	18,248.00	1,149,331.77
 TOTAL EXPENDITURES	 1000-9899	 0.29	 421,277.86	 138,111.58	 6,008,264.71
 OTHER FUND USES					
	9910				
TRANSFERS OUT	920-929	0.00	8,671.11	0.00	216,682.55
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	8,671.11	0.00	216,682.55
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 0.29	 429,948.97	 138,111.58	 6,224,947.26