

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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	243,674.30	210,436.68	233,468.19	16,900.00	321,990.87
EMPLOYEE BENEFITS	200-299	0.00	97,767.19	80,829.42	67,580.45	3,285.20	110,492.84
PURCHASED SERVICES	300-399	0.00	933.81	1,722.37	18,064.00	0.00	196,764.64
MATERIALS & SUPPLIES	400-499	0.00	7,814.71	19,609.75	8,024.97	4,888.04	313,130.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	66,140.07
OTHER OBJECTS	600-997	0.00	0.00	75.00	2,250.00	0.00	34,420.83
TOTAL INSTRUCTIONAL SERVICES		0.00	350,190.01	312,673.22	329,387.61	25,073.24	1,042,939.31
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	2,899.44	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	546.25	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	3,280.22	119.78	0.00	0.00	16,587.43
MATERIALS & SUPPLIES	400-499	0.00	5,838.87	2,801.06	6,115.63	977.32	18,602.85
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,043.46	179.00	0.00	1,923.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	9,119.09	7,409.99	6,294.63	977.32	37,113.28
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	458.94	0.00	40,918.81
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	92.24	0.00	4,091.17
PURCHASED SERVICES	300-399	0.00	4,138.71	4,878.83	17,265.21	0.00	36,450.06
MATERIALS & SUPPLIES	400-499	0.00	593.44	248.26	1,417.28	0.00	22,710.65
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	4,732.15	5,127.09	19,233.67	0.00	104,170.69

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015	0020	0025	0030
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	6,665.50	9,536.40	9,489.21	0.00	11,569.26
EMPLOYEE BENEFITS	200-299	0.00	4,537.48	5,891.76	4,927.28	0.00	7,046.61
PURCHASED SERVICES	300-399	0.00	6,813.90	9,849.08	11,330.48	0.00	43,693.90
MATERIALS & SUPPLIES	400-499	0.00	46,094.42	64,309.79	83,756.53	90.00	90,179.13
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,815.86	2,346.39	2,489.17	0.00	3,678.00
TOTAL AUXILIARY SERVICES		0.00	65,927.16	91,933.42	111,992.67	90.00	156,166.90
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	1,679.02
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	1,679.02
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, 2021

EXHIBIT A-II-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0010	0015	0020	0025	0030
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	265,892.17	133,822.94	104,379.01	0.00	128,848.50
EMPLOYEE BENEFITS	200-299	0.00	118,989.45	81,844.04	60,484.43	0.00	76,575.73
PURCHASED SERVICES	300-399	0.00	11,873.33	15,278.41	20,298.97	0.00	28,865.73
MATERIALS & SUPPLIES	400-499	0.00	100,734.69	182,101.42	168,406.34	3,105.81	268,408.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	15,732.18	29,582.40	22,686.10	0.00	32,634.12
TOTAL OTHER EXPENDITURES		0.00	513,221.82	442,629.21	376,254.85	3,105.81	535,332.72
TOTAL EXPENDITURES	1000-9899	0.00	943,190.23	859,772.93	843,163.43	29,246.37	1,877,401.92
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	11,169.57	10,881.42	65,599.89	900.00	51,754.43
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	11,169.57	10,881.42	65,599.89	900.00	51,754.43
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	954,359.80	870,654.35	908,763.32	30,146.37	1,929,156.35

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8210	8219	8410
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	99,282.54	117,847.55	143,144.53	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	34,925.62	41,738.53	51,425.27	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	729.89	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	9,404.54	9,501.60	20,617.29	6,719.00	0.00	0.00
CAPITAL OUTLAY	500-599	11,458.00	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		155,070.70	169,817.57	215,187.09	6,719.00	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	2,043.95	3,728.35	1,207.20	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,765.79	2,009.81	5,945.43	0.00	1,777.19	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	105.25	470.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		8,809.74	5,843.41	7,622.63	0.00	1,777.19	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	4,891.05	4,608.95	2,933.49	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,413.06	562.14	260.92	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		6,304.11	5,171.09	3,194.41	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, 2021

EXHIBIT A-II-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8210	8219	8410
-----		-----	-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	6,360.56	6,852.94	7,019.28	0.00	0.00	11,794.23
EMPLOYEE BENEFITS	200-299	3,722.30	3,817.58	3,824.33	0.00	0.00	2,280.72
PURCHASED SERVICES	300-399	4,294.89	5,809.70	7,294.61	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	32,221.28	50,485.32	43,936.76	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	1,730.00	1,630.42	2,005.36	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		48,329.03	68,595.96	64,080.34	0.00	0.00	14,074.95
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, 2021

EXHIBIT A-II-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0035	0040	0050	8210	8219	8410
-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	32,492.99	76,753.03	79,270.66	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	15,964.65	42,470.92	43,009.19	0.00	0.00	0.00
PURCHASED SERVICES	300-399	6,308.16	13,463.84	7,816.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	48,717.26	117,176.13	87,975.44	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	16,623.06	15,209.34	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		103,483.06	266,486.98	233,280.63	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	321,996.64	515,915.01	523,365.10	6,719.00	1,777.19	14,074.95
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	9,032.32	5,368.92	8,437.01	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	9,032.32	5,368.92	8,437.01	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	331,028.96	521,283.93	531,802.11	6,719.00	1,777.19	14,074.95

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8615	8617	8620	8640	(Memo Only)
EXPENDITURES						
INSTRUCTIONAL SERVICES	1000-9899					
PERSONAL SERVICES	1000-1999					
EMPLOYEE BENEFITS	010-199	0.00	33,932.00	6,896.94	0.00	1,427,573.60
PURCHASED SERVICES	200-299	0.00	3,015.51	785.93	0.00	491,845.96
MATERIALS & SUPPLIES	300-399	0.00	16,708.46	0.00	0.00	234,923.17
CAPITAL OUTLAY	400-499	238,198.50	59,670.04	25,058.98	0.00	722,637.48
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	77,598.07
TOTAL INSTRUCTIONAL SERVICES	600-997	238,198.50	113,326.01	32,741.85	0.00	2,991,324.11
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	12,458.00	119,806.57	5,829.42	0.00	140,993.43
EMPLOYEE BENEFITS	200-299	2,395.61	35,179.96	1,269.37	0.00	39,391.19
PURCHASED SERVICES	300-399	14,450.00	21,304.49	110,217.27	0.00	172,938.69
MATERIALS & SUPPLIES	400-499	0.00	284,655.97	11,489.24	0.00	346,979.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	3,720.71
TOTAL INSTRUCTIONAL SUPPORT SERVICES		29,303.61	460,946.99	128,805.30	0.00	704,023.18
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	21,860.64	0.00	0.00	63,238.39
EMPLOYEE BENEFITS	200-299	0.00	3,758.44	0.00	0.00	7,941.85
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	75,166.30
MATERIALS & SUPPLIES	400-499	0.00	3,666.00	0.00	0.00	30,871.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	25,951.00	0.00	0.00	25,951.00
TOTAL OPERATION & MAINTENANCE		0.00	55,236.08	0.00	0.00	203,169.29

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE				
DESCRIPTION - COST CENTER	ACCT #	8615	8617	8620	8640	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	2,080.00	0.00	0.00	71,367.38
EMPLOYEE BENEFITS	200-299	0.00	362.40	0.00	0.00	36,410.46
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	89,086.56
MATERIALS & SUPPLIES	400-499	0.00	806.40	0.00	0.00	411,879.63
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	15,695.20
TOTAL AUXILIARY SERVICES		0.00	3,248.80	0.00	0.00	624,439.23
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	47,773.99	0.00	0.00	47,773.99
EMPLOYEE BENEFITS	200-299	0.00	13,748.21	0.00	0.00	13,748.21
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,679.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	61,522.20	0.00	0.00	63,201.22
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	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
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	594,209.00	594,209.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	594,209.00	594,209.00

Athens City BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-II-II-C-3

FUND TYPES						
DESCRIPTION - COST CENTER	ACCT #	8615	8617	8620	8640	(Memo Only)
-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	30,930.14	9,814.74	0.00	862,204.18
EMPLOYEE BENEFITS	200-299	0.00	2,473.67	3,417.82	0.00	445,229.90
PURCHASED SERVICES	300-399	0.00	18,090.75	0.00	0.00	121,995.19
MATERIALS & SUPPLIES	400-499	0.00	19,065.09	0.00	0.00	995,690.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	132,467.20
TOTAL OTHER EXPENDITURES		0.00	70,559.65	13,232.56	0.00	2,557,587.29
 TOTAL EXPENDITURES	 1000-9899	 267,502.11	 764,839.73	 174,779.71	 594,209.00	 7,737,953.32
 OTHER FUND USES						
	9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	163,143.56
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	163,143.56
 TOTAL EXPEND, & OTHER FUND USES	 (NET)	 267,502.11	 764,839.73	 174,779.71	 594,209.00	 7,901,096.88