

Athens City BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-A-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - FUND SOURCE	ACCT#	1765-0	2120-0	2210-0	6001-0	6002-0	6005-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	5,408,633.00	1,366,524.76	1,733,222.95	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	57,127.43	0.00	2.01	10,599,560.70	330,853.77
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		5,408,633.00	1,423,652.19	1,733,222.95	2.01	10,599,560.70	330,853.77
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	0.00	0.00	0.00	17,455.00	12,500.00
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	0.00	0.00	0.00	17,455.00	12,500.00
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	28,782.32
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 SERV		0.00	0.00	0.00	0.00	0.00	28,782.32
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	118,169.53	51,479.42	26,580.17	324,067.36	151,029.65
MATERIALS & SUPPLIES	400-499	0.00	3,559.69	0.00	0.00	94,691.01	138,330.41
CAPITAL OUTLAY	500-599	0.00	88,036.00	0.00	0.00	0.00	10,400.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	15,151.26	0.00	6,348.74
TOTAL OPERATION & MAINTENANCE		0.00	209,765.22	51,479.42	41,731.43	418,758.37	306,108.80

Athens City BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-B-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - FUND SOURCE	ACCT#	1765-0	2120-0	2210-0	6001-0	6002-0	6005-0

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	9,220.00	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	9,220.00	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	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	210.60	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	210.60	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	97,966.00	1,681,743.53	0.00	14,297,131.59	128,955.53
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	97,966.00	1,681,743.53	0.00	14,297,131.59	128,955.53
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	93,161.21	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	15,470.30	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 SERVICES		0.00	108,631.51	0.00	0.00	0.00	0.00

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 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-C-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS						
DESCRIPTION - FUND SOURCE	ACCT#	1765-0	2120-0	2210-0	6001-0	6002-0	6005-0

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	600-997	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	425,582.73	1,733,222.95	41,942.03	14,733,344.96	476,346.65
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	4,133,784.26	8,350,000.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	5,233,666.01
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	4,133,784.26	3,116,333.99
TOTAL	(NET)	0.00	0.00	0.00	0.00	4,133,784.26	3,116,333.99
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	4,133,784.26	3,116,333.99
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	5,408,633.00	998,069.46	0.00	(41,940.02)	0.00	2,970,841.11
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,217,569.64	0.00	41,940.02	0.00	22,753,815.81
ENDING FUND BALANCE - SEP 30	(NET)	5,408,633.00	2,215,639.10	0.00	0.00	0.00	25,724,656.92

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 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-A-2

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - FUND SOURCE	ACCT#	6015-0	8410-0	8411-0	(Memo Only)
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REVENUES:	1000-8999				
STATE REVENUES	1000-2999	0.00	99,822.24	22,086.00	8,630,288.95
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	10,987,543.91
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	99,822.24	22,086.00	19,617,832.86
EXPENDITURES:	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
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	106,706.43	0.00	0.00	136,661.43
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 INSTRUCTIONAL SERVICES		106,706.43	0.00	0.00	136,661.43
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
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	28,782.32
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 INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	28,782.32
OPERATION & MAINTENANCE	3000-3999				
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	26,121.65	0.00	22,086.00	719,533.78
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	236,581.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	98,436.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	21,500.00
TOTAL OPERATION & MAINTENANCE		26,121.65	0.00	22,086.00	1,076,050.89

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 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6015-0	8410-0	8411-0	(Memo Only)
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AUXILIARY SERVICES	4000-4999				
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	9,220.00
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 AUXILIARY SERVICES		0.00	0.00	0.00	9,220.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
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	210.60
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	210.60
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	967,053.67	0.00	0.00	17,172,850.32
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		967,053.67	0.00	0.00	17,172,850.32
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	0.00	44,509.40	0.00	137,670.61
INTEREST	932-932	0.00	55,312.84	0.00	70,783.14
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	99,822.24	0.00	208,453.75

Athens City BOE
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 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-IV-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6015-0	8410-0	8411-0	(Memo Only)
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OTHER EXPENDITURES	9000-9899				
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 OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,099,881.75	99,822.24	22,086.00	18,632,229.31
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	1,099,881.75	0.00	0.00	13,583,666.01
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00
9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	5,233,666.01
9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	1,099,881.75	0.00	0.00	8,350,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	1,099,881.75	0.00	0.00	8,350,000.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	9,335,603.55
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	24,013,325.47
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	33,348,929.02