Athens City BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY

GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3260-0	3290-0	3310-0	3317-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	1,114,046.00	16,160.00	11,763.29	4,329.00	56,269.00	12,373.80
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,114,046.00	16,160.00	11,763.29	4,329.00	56,269.00	12,373.80
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	598,799.18	0.00	0.00	0.00	2,500.00	0.00
EMPLOYEE BENEFITS	200-299	240,819.74	0.00	0.00	0.00	195.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	2,982.50	0.00	10,932.69	0.00	34,500.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		842,601.42	0.00	10,932.69	0.00	37,195.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	59,953.48	0.00	0.00	3,600.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	12,370.01	0.00	0.00	729.00	0.00	0.00
PURCHASED SERVICES	300-399	38,765.98	0.00	730.30	0.00	18,000.00	0.00
MATERIALS & SUPPLIES	400-499	14,942.60	0.00	0.00	0.00	0.00	12,373.80
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	1,074.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		126,032.07	0.00	730.30	4,329.00	19,074.00	12,373.80
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	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

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

EXHIBIT A-I-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3260-0	3290-0	3310-0	3317-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	8,937.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	683.69	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,200.00	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 AUXILIARY SERVICES		10,820.69	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	1,973.15	0.00	82.74	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	561.22	0.00	17.56	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 ADMIN SERVICES		2,534.37	0.00	100.30	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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

Athens City BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY

GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3260-0	3290-0	3310-0	3317-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	97,841.21	12,044.34	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	34,216.24	4,115.66	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		132,057.45	16,160.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,114,046.00	16,160.00	11,763.29	4,329.00	56,269.00	12,373.80
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	0.00	0.00

Athens City BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY

GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4130-0	4150-0	4160-0	4295-0	4298-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	723,367.00	162,923.68	58,888.59	52,268.66	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		723,367.00	162,923.68	58,888.59	52,268.66	0.00	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	442,838.77	69,686.30	23,544.63	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	150,879.21	25,772.69	8,088.14	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	9,070.55	0.00	874.10	6,412.67	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		602,788.53	95,458.99	32,506.87	6,412.67	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	9,450.00	18,167.52	15,570.04	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,812.24	4,516.52	5,795.48	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,165.97	16.20	3,500.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	7,438.76	0.00	5,000.00	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	5,000.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		18,701.00	36,850.01	26,381.72	3,500.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	36,005.32	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	2,754.41	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	38,759.73	0.00	0.00

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

EXHIBIT A-I-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4130-0	4150-0	4160-0	4295-0	4298-0
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	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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	77,062.68	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	21,813.72	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,001.07	8,146.18	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 ADMIN SERVICES		101,877.47	8,146.18	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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

Athens City BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY

GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4110-0	4130-0	4150-0	4160-0	4295-0	4298-0
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	22,468.50	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	3,596.26	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	22,468.50	0.00	3,596.26	0.00	0.00
TOTAL EXPENDITURES	1000-9899	723,367.00	162,923.68	58,888.59	52,268.66	0.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	0.00	0.00

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

EXHIBIT A-I-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4308-0	4470-0	5101-0	5910-0	5990-0	7101-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	281,052.65	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	127,000.00	2,635,622.89	79,585.51	21,000.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	652,181.70	0.00	0.00	1,930,394.13
OTHER REVENUES	8000-8999	0.00	0.00	33,476.09	0.00	0.00	0.00
TOTAL REVENUES		0.00	127,000.00	3,602,333.33	79,585.51	21,000.00	1,930,394.13
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	153,586.86	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	51,366.21	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	414,906.85
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	546,611.44
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	19,064.60
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	84,112.41
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	204,953.07	0.00	1,064,695.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	17,500.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,500.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	68,704.93
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	53,393.95
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	2,302.65
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	21,000.00	124,401.53
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	0.00	1,995.00	0.00	0.00	14,800.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	36,010.39
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	78,556.68
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	1,995.00	0.00	0.00	129,367.07

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

EXHIBIT A-I-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4308-0	4470-0	5101-0	5910-0	5990-0	7101-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	881,234.70	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	470,294.01	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	89,934.17	0.00	0.00	122,414.17
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,933,801.28	0.00	0.00	67,295.58
CAPITAL OUTLAY	500-599	0.00	0.00	57,946.77	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	2,578.24	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	3,435,789.17	0.00	0.00	189,709.75
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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

Athens City BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY

GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-I-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4308-0	4470-0	5101-0	5910-0	5990-0	7101-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	71,787.76	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	32,820.30	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	156.00	0.00	0.00	0.00	708.00
MATERIALS & SUPPLIES	400-499	0.00	5,705.72	0.00	0.00	0.00	146,537.32
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	23,119.68
TOTAL OTHER EXPENDITURES		0.00	110,469.78	0.00	0.00	0.00	170,365.00
TOTAL EXPENDITURES	1000-9899	0.00	110,469.78	3,437,784.17	204,953.07	21,000.00	1,678,538.65
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	125,367.56	0.00	81,352.57
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	237.18
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	272,784.73
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	125,367.56	0.00	(191,194.98)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	125,367.56	0.00	(191,194.98)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	16,530.22	164,549.16	0.00	0.00	60,660.50
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	576,007.55	0.00	0.00	1,861,447.71
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	16,530.22	740,556.71	0.00	0.00	1,922,108.21

Athens City BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY

GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
REVENUES:	1000-8999	
STATE REVENUES	1000-2999	281,052.65
FEDERAL REVENUES	3000-5999	5,075,597.42
LOCAL REVENUES	6000-7999	2,582,575.83
OTHER REVENUES	8000-8999	33,476.09
TOTAL REVENUES		7,972,701.99
EXPENDITURES:	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	1,290,955.74
EMPLOYEE BENEFITS	200-299	477,120.99
PURCHASED SERVICES	300-399	414,906.85
MATERIALS & SUPPLIES	400-499	611,383.95
CAPITAL OUTLAY	500-599	19,064.60
OTHER OBJECTS	600-997	84,112.41
TOTAL INSTRUCTIONAL SERVICES		2,897,544.54
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	124,241.04
EMPLOYEE BENEFITS	200-299	28,723.25
PURCHASED SERVICES	300-399	138,883.38
MATERIALS & SUPPLIES	400-499	93,149.11
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	8,376.65
TOTAL INSTRUCTIONAL SUPPORT SERV		393,373.43
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	36,005.32
EMPLOYEE BENEFITS	200-299	2,754.41
PURCHASED SERVICES	300-399	16,795.00
MATERIALS & SUPPLIES	400-499	36,010.39
CAPITAL OUTLAY	500-599	78,556.68
OTHER OBJECTS	600-997	0.00
TOTAL OPERATION & MAINTENANCE		170,121.80

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	890,171.70
EMPLOYEE BENEFITS	200-299	470,977.70
PURCHASED SERVICES	300-399	213,548.34
MATERIALS & SUPPLIES	400-499	2,001,096.86
CAPITAL OUTLAY	500-599	57,946.77
OTHER OBJECTS	600-997	2,578.24
TOTAL AUXILIARY SERVICES		3,636,319.61
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	79,118.57
EMPLOYEE BENEFITS	200-299	22,392.50
PURCHASED SERVICES	300-399	11,147.25
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL GENERAL ADMIN SERVICES		112,658.32
CAPITAL OUTLAY - REAL PROPERTY	7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00
DEBT SERVICES	8000-8999	
PRINCIPAL	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICES		0.00

Athens City BOE

FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY

GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	181,673.31
EMPLOYEE BENEFITS	200-299	71,152.20
PURCHASED SERVICES	300-399	23,332.50
MATERIALS & SUPPLIES	400-499	155,839.30
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	23,119.68
TOTAL OTHER EXPENDITURES		455,116.99
TOTAL EXPENDITURES	1000-9899	7,665,134.69
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	206,720.13
OTHER FINANCING SOURCES	9000-9997 9910	237.18
TRANSFERS OUT	920-929 9900-9999	272,784.73
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	(65,827.42)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(65,827.42)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	241,739.88
BEGINNING FUND BALANCE - OCT 1	0300-0399	2,437,455.26
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	2,679,195.14