

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

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				
-----	-----	-----	0010	0015	0020	0025	0030
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	243,039.42	325,401.77	162,410.32	6,131.97	310,628.10
EMPLOYEE BENEFITS	200-299	0.00	96,845.00	117,362.31	68,152.64	660.39	113,258.70
PURCHASED SERVICES	300-399	0.00	2,218.10	1,750.11	3,311.21	19,118.87	361,843.55
MATERIALS & SUPPLIES	400-499	0.00	9,897.96	22,829.96	15,198.91	35,355.34	422,926.73
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	140.00	2,163.00	80.00	81,729.41
TOTAL INSTRUCTIONAL SERVICES		0.00	352,000.48	467,484.15	251,236.08	61,346.57	1,290,386.49
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	6,700.00	2,500.00	2,000.00	500.00	20,056.44
EMPLOYEE BENEFITS	200-299	0.00	1,382.96	516.26	415.52	99.73	5,858.15
PURCHASED SERVICES	300-399	0.00	0.00	1,168.24	8,812.63	3,710.90	68,812.98
MATERIALS & SUPPLIES	400-499	0.00	9,365.47	9,967.52	6,700.57	3,498.96	23,303.33
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	424.35	580.00	0.00	2,253.30
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	17,448.43	14,576.37	18,508.72	7,809.59	120,284.20
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	36,005.32
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	2,754.41
PURCHASED SERVICES	300-399	0.00	285.00	9,085.00	285.00	0.00	5,785.00
MATERIALS & SUPPLIES	400-499	0.00	140.64	7,556.93	783.13	0.00	16,822.29
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	78,556.68
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	425.64	16,641.93	1,068.13	0.00	139,923.70

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				
-----	-----	-----	0010	0015	0020	0025	0030
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	166,764.26	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	66,143.64	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	864.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	11,742.94	12,161.13	1,866.10	4,397.85	102,295.88
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	2,929.50	4,096.53	2,664.51	18.00	3,183.50
TOTAL OTHER EXPENDITURES		0.00	248,444.34	16,257.66	4,530.61	4,415.85	105,479.38
TOTAL EXPENDITURES	1000-9899	0.00	1,040,393.81	1,087,644.61	902,067.30	76,800.14	2,504,399.76
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	19,001.21	18,314.64	30,141.14	3,148.82	145,421.34
	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	19,001.21	18,314.64	30,141.14	3,148.82	145,421.34
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,059,395.02	1,105,959.25	932,208.44	79,948.96	2,649,821.10

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		0035	0040	0045	0050	8219	8410
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	91,832.16	0.00	148,114.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	30,246.43	0.00	49,885.62	0.00	0.00
PURCHASED SERVICES	300-399	12,551.03	5,240.98	1,188.00	7,685.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	32,626.71	27,962.64	1,649.70	21,734.04	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	19,064.60	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		45,177.74	174,346.81	2,837.70	227,418.66	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	5,435.98	3,950.00	500.00	6,199.20	0.00	0.00
EMPLOYEE BENEFITS	200-299	4,313.33	799.09	102.56	1,151.57	0.00	0.00
PURCHASED SERVICES	300-399	1,511.70	1,956.96	0.00	731.52	0.00	0.00
MATERIALS & SUPPLIES	400-499	3,620.34	8,572.23	0.00	6,778.32	1,399.77	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	119.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		14,881.35	15,278.28	602.56	14,979.61	1,399.77	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	285.00	785.00	0.00	285.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	1,271.17	9,436.23	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		1,556.17	10,221.23	0.00	285.00	0.00	0.00

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0035 -----	0040 -----	0045 -----	0050 -----	8219 -----	8410 -----
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	3,594.18	14,383.82	0.00	1,801.14	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	4,325.66	5,884.81	0.00	17.17	0.00	0.00
TOTAL OTHER EXPENDITURES		7,919.84	20,268.63	0.00	1,818.31	0.00	0.00
TOTAL EXPENDITURES	1000-9899	399,509.85	632,676.24	3,440.26	654,427.16	1,399.77	9,620.69
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	33,189.66	15,424.24	0.00	8,143.68	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00 33,189.66	0.00 15,424.24	0.00 0.00	0.00 8,143.68	0.00 0.00	0.00 0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	432,699.51	648,100.48	3,440.26	662,570.84	1,399.77	9,620.69

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FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-II-II-C-3 TOTAL	
DESCRIPTION - COST CENTER	ACCT #	8600	8615	8617	8620	8630	(Memo Only)	
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	14,909.05	0.00	181,673.31	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	5,008.56	0.00	71,152.20	
PURCHASED SERVICES	300-399	0.00	0.00	22,468.50	0.00	0.00	23,332.50	
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,596.26	0.00	0.00	155,839.30	
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	23,119.68	
TOTAL OTHER EXPENDITURES		0.00	0.00	26,064.76	19,917.61	0.00	455,116.99	
TOTAL EXPENDITURES	1000-9899	0.00	0.00	190,105.18	162,549.62	100.30	7,665,134.69	
OTHER FUND USES								
	9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	272,784.73	
	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	0.00	0.00	0.00	0.00	272,784.73	
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	0.00	190,105.18	162,549.62	100.30	7,937,919.42	