

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

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1100	GOVERNMENTAL - SPECIAL REVENUE			1205	1500
-----	-----	-----	-----	-----	-----	-----	-----
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	600-977	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	4,148.41	744,860.31	455.00	46,533.09	49,144.88	165,746.45
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	4,148.41	744,860.31	455.00	46,533.09	49,144.88	165,746.45

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

EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1603	1641	1750	1810	2300	2400
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	600-977	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	1,100.29	4,371.90	1,399.77	45,142.60	416,875.91	441,755.62
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	1,100.29	4,371.90	1,399.77	45,142.60	416,875.91	441,755.62

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

EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2900	GOVERNMENTAL - SPECIAL REVENUE			4200	4400	4500
-----	-----	-----	-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	14,909.05	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	5,008.56	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	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	1,866.10	0.00
CAPITAL OUTLAY	500-599	0.00	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	0.00
TOTAL OTHER EXPENDITURES		19,917.61	0.00	0.00	0.00	0.00	1,866.10	0.00
TOTAL EXPENDITURES	1000-9899	154,937.62	5,635.19	276,074.57	0.00	0.00	185,122.32	745,619.18
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	154,937.62	5,635.19	276,074.57	0.00	0.00	185,122.32	745,619.18

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

EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4711	4712	4800	4900	8100	8210
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	71,787.76	94,976.50	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	32,820.30	33,323.34	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	864.00	0.00	0.00	22,468.50	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,705.72	0.00	133.05	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	600-977	0.00	0.00	2,988.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		111,177.78	128,299.84	3,121.05	26,064.76	0.00	0.00
TOTAL EXPENDITURES	1000-9899	111,177.78	128,299.84	3,121.05	26,064.76	43,208.70	47,829.13
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	111,177.78	128,299.84	3,121.05	26,064.76	43,208.70	47,829.13

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

EXHIBIT A-III-II-A-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8219	GOVERNMENTAL - SPECIAL REVENUE				8320	8330
-----	-----	-----	-----	-----	-----	-----	-----	
REVENUES	1000-8999							
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	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		0.00	0.00	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	42,850.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	8,591.03	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	20,398.51	34,391.58	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	6,038.99	11,067.34	29,091.39	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	5,530.00	169.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		6,038.99	88,436.88	63,651.97	0.00	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	8,800.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	4,062.77	15,041.61	83.72	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	78,556.68	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	0.00	0.00	130,179.18	15,041.61	83.72	

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

EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8219	8220	8230	8300	8320	8330
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	600-977	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	6,038.99	88,436.88	63,651.97	130,179.18	15,041.61	83.72
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	6,038.99	88,436.88	63,651.97	130,179.18	15,041.61	83.72

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

EXHIBIT A-III-II-A-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8410	8420	8615	8630	9600	9700
REVENUES	1000-8999						
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	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		0.00	0.00	0.00	0.00	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	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 INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	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	0.00	1,995.00	0.00	0.00	500.00	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	1,995.00	0.00	0.00	500.00	0.00

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

EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		8410	8420	8615	8630	9600	9700
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	144,538.17	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	20,131.68	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	164,669.85	0.00
TOTAL EXPENDITURES	1000-9899	0.00	3,437,784.17	110,023.65	100.30	165,169.85	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	272,784.73
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	272,784.73
TOTAL EXPEND, OTHER FUND USES	(NET)	0.00	3,437,784.17	110,023.65	100.30	165,169.85	272,784.73

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

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
REVENUES	1000-8999	
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 SERVICES		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	600-977	0.00
TOTAL OPERATION & MAINTENANCE		170,121.80

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

FUND TYPES DESCRIPTION - PROGRAM -----	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 ADMINISTRATIVE 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 PROPERTY		0.00
DEBT SERVICE	8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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

FUND TYPES DESCRIPTION - PROGRAM -----	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	600-977	23,119.68
TOTAL OTHER EXPENDITURES		455,116.99
TOTAL EXPENDITURES	1000-9899	7,665,134.69
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	272,784.73
OTHER FUND USES	9900-9999 900-997	0.00
TOTAL OTHER FUND USES	(NET)	272,784.73
TOTAL EXPEND, OTHER FUND USES	(NET)	7,937,919.42