

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

EXHIBIT A-I-II-A-2

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	3317-0	4110-0	4130-0	4150-0	4160-0	4290-0
		GOVERNMENTAL - SPECIAL REVENUE					
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	5,724.00	777,173.00	141,469.00	51,653.00	54,488.00	274,550.32
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		5,724.00	777,173.00	141,469.00	51,653.00	54,488.00	274,550.32
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	492,391.93	75,252.80	22,923.20	0.00	32,582.00
EMPLOYEE BENEFITS	200-299	0.00	173,678.74	28,099.17	8,237.53	0.00	2,912.09
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	16,708.46
MATERIALS & SUPPLIES	400-499	0.00	15,498.38	0.00	18,492.27	6,108.57	41,788.20
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	681,569.05	103,351.97	49,653.00	6,108.57	93,990.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	45,372.03
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	5,402.79
PURCHASED SERVICES	300-399	0.00	2,988.00	14,678.89	1,159.60	2,478.00	0.00
MATERIALS & SUPPLIES	400-499	5,724.00	8,771.85	0.00	840.40	0.00	67,590.53
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		5,724.00	11,759.85	14,678.89	2,000.00	2,478.00	118,365.35
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	32,450.00	21,860.64
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,481.42	3,758.44
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	3,666.00	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	25,951.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	38,597.42	51,570.08

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

EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4291-0	4293-0	4294-0	4296-0	4297-0	4298-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	224,105.12	329,875.45	594,209.00	290,845.89	31,834.77	44,606.69
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		224,105.12	329,875.45	594,209.00	290,845.89	31,834.77	44,606.69
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	180,496.19	0.00	0.00	31,642.47	10,650.00	29,092.92
EMPLOYEE BENEFITS	200-299	33,488.67	0.00	0.00	8,244.07	2,029.67	10,989.38
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	224,798.50	13,400.00	2,500.00
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		213,984.86	0.00	0.00	264,685.04	26,079.67	42,582.30
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	73,437.64	0.00	9,843.45	4,808.00	1,702.89
EMPLOYEE BENEFITS	200-299	0.00	29,583.03	0.00	1,867.40	947.10	321.50
PURCHASED SERVICES	300-399	0.00	0.00	0.00	14,450.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	216,225.04	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 SERV		0.00	319,245.71	0.00	26,160.85	5,755.10	2,024.39
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	8,927.75	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,701.99	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	10,629.74	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, 2021

EXHIBIT A-I-II-B-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4291-0	4293-0	4294-0	4296-0	4297-0	4298-0
GOVERNMENTAL - SPECIAL REVENUE							
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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	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	594,209.00	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	594,209.00	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, 2021

EXHIBIT A-I-II-A-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - FUND SOURCE	ACCT#	4470-0	5101-0	5170-0	5196-0	5199-0	5910-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	101,485.00	724,295.05	1,650,668.27	3,070.69	185,875.20	63,049.50
LOCAL REVENUES	6000-7999	0.00	34,482.13	18,416.94	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	11,846.00	0.00	0.00	0.00
TOTAL REVENUES		101,485.00	758,777.18	1,680,931.21	3,070.69	185,875.20	63,049.50
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	123,852.76
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	43,318.74
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	167,171.50
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 SERV		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	45,322.74	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	45,322.74	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, 2021

EXHIBIT A-I-II-C-4

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	4470-0	GOVERNMENTAL - SPECIAL REVENUE				5199-0	5910-0
			5101-0	5170-0	5196-0			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	64,928.83	0.00	561,367.35	0.00	70,951.78	0.00	
EMPLOYEE BENEFITS	200-299	32,263.98	0.00	344,726.76	0.00	17,001.65	0.00	
PURCHASED SERVICES	300-399	200.00	0.00	103,704.44	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	3,237.05	0.00	717,934.64	0.00	51,993.56	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	125,339.10	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		100,629.86	0.00	1,853,072.29	0.00	139,946.99	0.00	
TOTAL EXPENDITURES	1000-9899	100,629.86	584,564.57	1,853,072.29	3,070.69	139,946.99	167,171.50	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	44,695.88	151,963.92	0.00	0.00	104,122.00	
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	0.00	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	(NET)	0.00	44,695.88	151,963.92	0.00	0.00	104,122.00	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	44,695.88	151,963.92	0.00	0.00	104,122.00	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	855.14	218,908.49	(20,177.16)	0.00	45,928.21	0.00	
BEGINNING FUND BALANCE - OCT 1	0300-0399	18,498.14	311,172.03	20,177.16	0.00	248,757.60	0.00	
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	19,353.28	530,080.52	(0.00)	0.00	294,685.81	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, 2021

EXHIBIT A-I-II-A-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5991-0	7101-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
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REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	3,000.40	0.00	6,567,568.98
LOCAL REVENUES	6000-7999	0.00	1,261,113.59	1,314,012.66
OTHER REVENUES	8000-8999	0.00	0.00	11,846.00
TOTAL REVENUES		3,000.40	1,261,113.59	7,893,427.64
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	2,500.00	0.00	1,427,573.60
EMPLOYEE BENEFITS	200-299	500.40	0.00	491,845.96
PURCHASED SERVICES	300-399	0.00	203,089.71	234,923.17
MATERIALS & SUPPLIES	400-499	0.00	340,280.70	722,637.48
CAPITAL OUTLAY	500-599	0.00	77,598.07	77,598.07
OTHER OBJECTS	600-997	0.00	36,745.83	36,745.83
TOTAL INSTRUCTIONAL SERVICES		3,000.40	657,714.31	2,991,324.11
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	140,993.43
EMPLOYEE BENEFITS	200-299	0.00	0.00	39,391.19
PURCHASED SERVICES	300-399	0.00	21,768.18	172,938.69
MATERIALS & SUPPLIES	400-499	0.00	36,338.10	346,979.16
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	2,110.71	3,720.71
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	60,216.99	704,023.18
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	63,238.39
EMPLOYEE BENEFITS	200-299	0.00	0.00	7,941.85
PURCHASED SERVICES	300-399	0.00	29,843.56	75,166.30
MATERIALS & SUPPLIES	400-499	0.00	27,205.75	30,871.75
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	25,951.00
TOTAL OPERATION & MAINTENANCE		0.00	57,049.31	203,169.29

Athens City BOE
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 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT A-I-II-B-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5991-0	7101-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
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AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	71,367.38
EMPLOYEE BENEFITS	200-299	0.00	0.00	36,410.46
PURCHASED SERVICES	300-399	0.00	43,049.08	89,086.56
MATERIALS & SUPPLIES	400-499	0.00	21,753.88	411,879.63
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	15,695.20
TOTAL AUXILIARY SERVICES		0.00	64,802.96	624,439.23
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	47,773.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	13,748.21
PURCHASED SERVICES	300-399	0.00	0.00	1,679.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	63,201.22
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	594,209.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	594,209.00

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

EXHIBIT A-I-II-C-5

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	5991-0	7101-0	GOVERNMENTAL - SPECIAL REVENUE (Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	862,204.18
EMPLOYEE BENEFITS	200-299	0.00	0.00	445,229.90
PURCHASED SERVICES	300-399	0.00	0.00	121,995.19
MATERIALS & SUPPLIES	400-499	0.00	203,460.48	995,690.82
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	7,128.10	132,467.20
TOTAL OTHER EXPENDITURES		0.00	210,588.58	2,557,587.29
TOTAL EXPENDITURES	1000-9899	3,000.40	1,050,372.15	7,737,953.32
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	135,071.02	435,852.82
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00
	9910			
TRANSFERS OUT	920-929	0.00	163,143.56	163,143.56
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	(28,072.54)	272,709.26
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(28,072.54)	272,709.26
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	182,668.90	428,183.58
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,240,120.94	1,838,725.87
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	1,422,789.84	2,266,909.45