

ANDALUSIA 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		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0010	0020	0025	8100
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	114,254.04	60,790.36	194,621.01	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	57,456.46	28,321.87	113,917.39	0.00
PURCHASED SERVICES	300-399	0.00	0.00	53,058.09	4,533.07	3,385.81	8,000.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	263,544.93	11,291.70	10,953.70	22,940.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	26,990.39	280.00	0.00	1,295.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	515,303.91	105,217.00	322,877.91	32,235.90
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	49,616.04	0.00	46,407.81	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	19,908.23	0.00	15,484.09	0.00
PURCHASED SERVICES	300-399	0.00	0.00	8,920.01	3,987.39	20,926.88	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	28,220.40	3,424.96	23,242.11	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	170.00	1,161.63	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	106,834.68	8,573.98	106,060.89	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	0.00	8,629.40	0.00	675.80	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	436.34	170.53	1,926.69	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	0.00	9,065.74	170.53	2,602.49	0.00

ANDALUSIA 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-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0010	0020	0025	8100
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	162,244.26	0.00	272,616.18	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	95,330.06	0.00	153,117.15	0.00
PURCHASED SERVICES	300-399	0.00	0.00	61,270.62	269.70	35,776.21	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	377,806.80	13,070.54	672,135.62	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	30,607.00	0.00	289,771.69	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,468.94	0.00	2,553.44	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	728,727.68	13,340.24	1,425,970.29	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	348.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	348.00	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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

ANDALUSIA CITY BOE
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GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0010	0020	0025	8100
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OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	23,510.00	0.00	1,575.11	1,866.77	0.00
EMPLOYEE BENEFITS	200-299	0.00	8,791.00	0.00	320.01	377.79	0.00
PURCHASED SERVICES	300-399	0.00	0.00	142.80	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	30,831.41	23,007.98	13,247.58	16,072.90	0.00
CAPITAL OUTLAY	500-599	0.00	7,970.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	44.95	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	71,102.41	23,195.73	15,142.70	18,317.46	0.00
TOTAL EXPENDITURES	1000-9899	0.00	71,450.41	1,383,127.74	142,444.45	1,875,829.04	32,235.90
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	10,243.06	4,720.25	0.00	0.00
	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	10,243.06	4,720.25	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	71,450.41	1,393,370.80	147,164.70	1,875,829.04	32,235.90

ANDALUSIA 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-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8310	8410	8620	9700
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	64,630.47	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	6,109.17	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	3,527.51	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		74,267.15	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	25,250.00	71,611.50	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	2,095.21	19,634.34	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	73,547.58	171,153.98	0.00	0.00	2,160.00	0.00
MATERIALS & SUPPLIES	400-499	11,457.14	12,031.59	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	12,775.05	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		112,349.93	287,206.46	0.00	0.00	2,160.00	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	0.00	25,679.00	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 OPERATION & MAINTENANCE		0.00	0.00	25,679.00	0.00	0.00	0.00

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GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8310	8410	8620	9700
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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	142,772.74	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	54,902.90	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	4,982.37	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,556.83	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	15,978.47	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	220,193.31	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 PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

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GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	8210	8220	8310	8410	8620	9700
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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	186,617.08	287,206.46	25,679.00	0.00	222,353.31	0.00
OTHER FUND USES							
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	45,536.00
	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	45,536.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	186,617.08	287,206.46	25,679.00	0.00	222,353.31	45,536.00

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

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	TOTAL (Memo Only) -----
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	434,295.88
EMPLOYEE BENEFITS	200-299	205,804.89
PURCHASED SERVICES	300-399	68,976.97
MATERIALS & SUPPLIES	400-499	312,258.74
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	28,565.39
TOTAL INSTRUCTIONAL SERVICES		1,049,901.87
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	192,885.35
EMPLOYEE BENEFITS	200-299	57,121.87
PURCHASED SERVICES	300-399	280,695.84
MATERIALS & SUPPLIES	400-499	78,376.20
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	14,106.68
TOTAL INSTRUCTIONAL SUPPORT SERVICES		623,185.94
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	34,984.20
MATERIALS & SUPPLIES	400-499	2,533.56
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		37,517.76

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GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
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FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	TOTAL (Memo Only) -----
AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	434,860.44
EMPLOYEE BENEFITS	200-299	248,447.21
PURCHASED SERVICES	300-399	97,316.53
MATERIALS & SUPPLIES	400-499	1,063,012.96
CAPITAL OUTLAY	500-599	320,378.69
OTHER OBJECTS	600-997	4,022.38
TOTAL AUXILIARY SERVICES		2,168,038.21
GENERAL ADMINISTRATIVE SERVICES	6000-6999	
PERSONAL SERVICES	010-199	142,772.74
EMPLOYEE BENEFITS	200-299	54,902.90
PURCHASED SERVICES	300-399	4,982.37
MATERIALS & SUPPLIES	400-499	1,556.83
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	16,326.47
TOTAL GENERAL ADMINISTRATIVE SERVICES		220,541.31
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

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GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

FUND TYPES		
DESCRIPTION - COST CENTER	ACCT #	TOTAL (Memo Only)
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OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	26,951.88
EMPLOYEE BENEFITS	200-299	9,488.80
PURCHASED SERVICES	300-399	142.80
MATERIALS & SUPPLIES	400-499	83,159.87
CAPITAL OUTLAY	500-599	7,970.00
OTHER OBJECTS	600-977	44.95
TOTAL OTHER EXPENDITURES		127,758.30
TOTAL EXPENDITURES	1000-9899	4,226,943.39
OTHER FUND USES		
	9910	
TRANSFERS OUT	920-929	60,499.31
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL OTHER FUND USES	(NET)	60,499.31
TOTAL EXPEND, & OTHER FUND USES	(NET)	4,287,442.70