

City Board of Education  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-A-1

| FUND TYPES                           |           |       | GOVERNMENTAL - CAPITAL PROJECTS |           |           |          |       |  |
|--------------------------------------|-----------|-------|---------------------------------|-----------|-----------|----------|-------|--|
| DESCRIPTION - COST CENTER            | ACCT #    | 0000  | 0010                            | 0020      | 0030      | 0040     | 8410  |  |
| -----                                | -----     | ----- | -----                           | -----     | -----     | -----    | ----- |  |
| 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  | 3,745.00                        | 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  | 3,745.00                        | 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  | 69,480.20                       | 0.00      | 22,722.70 | 2,134.91 | 0.00  |  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00  | 11,319.94                       | 6,439.78  | 1,125.86  | 0.00     | 0.00  |  |
| CAPITAL OUTLAY                       | 500-599   | 0.00  | 42,134.89                       | 0.00      | 0.00      | 0.00     | 0.00  |  |
| OTHER OBJECTS                        | 600-977   | 0.00  | 126,515.75                      | 16,979.92 | 41,150.80 | 7,788.00 | 0.00  |  |
| TOTAL OPERATION & MAINTENANCE        |           | 0.00  | 249,450.78                      | 23,419.70 | 64,999.36 | 9,922.91 | 0.00  |  |

## EXHIBIT A-II-IV-B-1

| FUND TYPES                            |           | GOVERNMENTAL - CAPITAL PROJECTS |           |            |           |              |           |
|---------------------------------------|-----------|---------------------------------|-----------|------------|-----------|--------------|-----------|
| DESCRIPTION - COST CENTER             | ACCT #    | 0000                            | 0010      | 0020       | 0030      | 0040         | 8410      |
| -----                                 | -----     | -----                           | -----     | -----      | -----     | -----        | -----     |
| 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 ADMINISTRATIVE 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                            | 55,530.00 | 234,779.42 | 22,537.80 | 6,949,273.39 | 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                            | 55,530.00 | 234,779.42 | 22,537.80 | 6,949,273.39 | 0.00      |
| DEBT SERVICE                          | 8000-8999 |                                 |           |            |           |              |           |
| PRINCIPLE                             | 931-931   | 0.00                            | 0.00      | 0.00       | 0.00      | 0.00         | 48,326.36 |
| INTEREST                              | 932-932   | 0.00                            | 0.00      | 0.00       | 0.00      | 0.00         | 9,909.10  |
| 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         | 58,235.46 |

City Board of Education  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-C-1

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 0000<br>----- | GOVERNMENTAL - CAPITAL PROJECTS |               |               |              | 0040<br>----- | 8410<br>----- |
|--------------------------------------------------|-----------------|---------------|---------------------------------|---------------|---------------|--------------|---------------|---------------|
|                                                  |                 |               | 0010<br>-----                   | 0020<br>----- | 0030<br>----- |              |               |               |
| 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       | 0.00          | 308,725.78                      | 258,199.12    | 87,537.16     | 6,959,196.30 | 58,235.46     |               |
| OTHER FUND USES                                  |                 |               |                                 |               |               |              |               |               |
|                                                  | 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 OTHER FUND USES                            | (NET)           | 0.00          | 0.00                            | 0.00          | 0.00          | 0.00         | 0.00          |               |
| TOTAL EXPEND & OTHER FUND USES                   | (NET)           | 0.00          | 308,725.78                      | 258,199.12    | 87,537.16     | 6,959,196.30 | 58,235.46     |               |

City Board of Education  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-A-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 8620<br>----- | 9200<br>----- | GOVERNMENTAL - CAPITAL PROJECTS<br>(Memo Only)<br>----- |
|--------------------------------------------------|-----------------|---------------|---------------|---------------------------------------------------------|
| REVENUES                                         | 1000-8999       |               |               |                                                         |
| EXPENDITURES                                     | 1000-9899       |               |               |                                                         |
| INSTRUCTIONAL SERVICES                           | 1000-1999       |               |               |                                                         |
| 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 INSTRUCTIONAL SERVICES                     |                 | 0.00          | 0.00          | 0.00                                                    |
| INSTRUCTIONAL SUPPORT SERVICES                   | 2000-2999       |               |               |                                                         |
| 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          | 3,745.00                                                |
| 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 INSTRUCTIONAL SUPPORT SERVICES             |                 | 0.00          | 0.00          | 3,745.00                                                |
| OPERATION & MAINTENANCE                          | 3000-3999       |               |               |                                                         |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 0.00          | 0.00                                                    |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 0.00          | 0.00                                                    |
| PURCHASED SERVICES                               | 300-399         | 10,256.51     | 0.00          | 104,594.32                                              |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 0.00          | 18,885.58                                               |
| CAPITAL OUTLAY                                   | 500-599         | 7,501.67      | 0.00          | 49,636.56                                               |
| OTHER OBJECTS                                    | 600-977         | 11,950.00     | 0.00          | 204,384.47                                              |
| TOTAL OPERATION & MAINTENANCE                    |                 | 29,708.18     | 0.00          | 377,500.93                                              |

City Board of Education  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-B-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 8620<br>----- | 9200<br>----- | GOVERNMENTAL - CAPITAL PROJECTS<br>(Memo Only)<br>----- |
|--------------------------------------------------|-----------------|---------------|---------------|---------------------------------------------------------|
| AUXILIARY SERVICES                               | 4000-4999       |               |               |                                                         |
| 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 AUXILIARY SERVICES                         |                 | 0.00          | 0.00          | 0.00                                                    |
| GENERAL ADMINISTRATIVE SERVICES                  | 6000-6999       |               |               |                                                         |
| 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 GENERAL ADMINISTRATIVE SERVICES            |                 | 0.00          | 0.00          | 0.00                                                    |
| 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          | 7,262,120.61                                            |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 0.00          | 0.00                                                    |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY             |                 | 0.00          | 0.00          | 7,262,120.61                                            |
| DEBT SERVICE                                     | 8000-8999       |               |               |                                                         |
| PRINCIPLE                                        | 931-931         | 0.00          | 1,161,136.16  | 1,209,462.52                                            |
| INTEREST                                         | 932-932         | 0.00          | 1,216,884.77  | 1,226,793.87                                            |
| OTHER OBJECTS                                    | 300-997         | 0.00          | 7,465.00      | 7,465.00                                                |
| TOTAL DEBT SERVICE                               |                 | 0.00          | 2,385,485.93  | 2,443,721.39                                            |

City Board of Education  
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT A-II-IV-C-2

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 8620<br>----- | 9200<br>----- | GOVERNMENTAL - CAPITAL PROJECTS<br>(Memo Only)<br>----- |
|--------------------------------------------------|-----------------|---------------|---------------|---------------------------------------------------------|
| OTHER EXPENDITURES                               | 9000-9899       |               |               |                                                         |
| 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                                    | 600-977         | 0.00          | 0.00          | 0.00                                                    |
| TOTAL OTHER EXPENDITURES                         |                 | 0.00          | 0.00          | 0.00                                                    |
| TOTAL EXPENDITURES                               | 1000-9899       | 29,708.18     | 2,385,485.93  | 10,087,087.93                                           |
| OTHER FUND USES                                  |                 |               |               |                                                         |
|                                                  | 9910            |               |               |                                                         |
| TRANSFERS OUT                                    | 920-929         | 0.00          | 0.00          | 0.00                                                    |
|                                                  | 9900-9999       |               |               |                                                         |
| OTHER FUND USES                                  | 900-997         | 0.00          | 0.00          | 0.00                                                    |
| TOTAL OTHER FUND USES                            | (NET)           | 0.00          | 0.00          | 0.00                                                    |
| TOTAL EXPEND & OTHER FUND USES                   | (NET)           | 29,708.18     | 2,385,485.93  | 10,087,087.93                                           |