

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-A-1

| FUND TYPES<br>DESCRIPTION - FUND SOURCE | ACCT#     | 1110-0         | 1220-0     | 1221-0    | 1222-0     | 1229-0    | 1230-0       |
|---|-----------|----------------|------------|-----------|------------|-----------|--------------|
| -----                                   | -----     | -----          | -----      | -----     | -----      | -----     | -----        |
| REVENUES:                               | 1000-8999 |                |            |           |            |           |              |
| STATE REVENUES                          | 1000-2999 | 113,383,055.00 | 783,053.00 | 55,939.00 | 164,769.00 | 20,000.00 | 1,468,665.00 |
| FEDERAL REVENUES                        | 3000-5999 | 0.00           | 0.00       | 0.00      | 0.00       | 0.00      | 0.00         |
| LOCAL REVENUES                          | 6000-7999 | 24,755,310.00  | 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                          |           | 138,138,365.00 | 783,053.00 | 55,939.00 | 164,769.00 | 20,000.00 | 1,468,665.00 |
| EXPENDITURES:                           | 1000-9899 |                |            |           |            |           |              |
| INSTRUCTIONAL SERVICES                  | 1000-1999 |                |            |           |            |           |              |
| PERSONAL SERVICES                       | 010-199   | 71,372,603.53  | 0.00       | 0.00      | 0.00       | 0.00      | 0.00         |
| EMPLOYEE BENEFITS                       | 200-299   | 26,278,981.56  | 0.00       | 0.00      | 0.00       | 0.00      | 0.00         |
| PURCHASED SERVICES                      | 300-399   | 0.00           | 0.00       | 0.00      | 408.96     | 0.00      | 0.00         |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00           | 0.00       | 0.00      | 149,301.28 | 15,188.00 | 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            |           | 97,651,585.09  | 0.00       | 0.00      | 149,710.24 | 15,188.00 | 0.00         |
| INSTRUCTIONAL SUPPORT SERVICES          | 2000-2999 |                |            |           |            |           |              |
| PERSONAL SERVICES                       | 010-199   | 16,891,348.77  | 430,537.23 | 42,679.00 | 0.00       | 0.00      | 1,092,710.77 |
| EMPLOYEE BENEFITS                       | 200-299   | 6,074,885.21   | 159,310.34 | 13,260.00 | 0.00       | 0.00      | 375,954.23   |
| PURCHASED SERVICES                      | 300-399   | 26,619.13      | 151,729.75 | 0.00      | 10,439.76  | 0.00      | 0.00         |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00           | 41,270.68  | 0.00      | 2,201.00   | 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           | 205.00     | 0.00      | 0.00       | 0.00      | 0.00         |
| TOTAL INSTRUCTIONAL SUPPORT SERV        |           | 22,992,853.11  | 783,053.00 | 55,939.00 | 12,640.76  | 0.00      | 1,468,665.00 |
| OPERATION & MAINTENANCE                 | 3000-3999 |                |            |           |            |           |              |
| PERSONAL SERVICES                       | 010-199   | 8,723,498.84   | 0.00       | 0.00      | 0.00       | 0.00      | 0.00         |
| EMPLOYEE BENEFITS                       | 200-299   | 3,818,982.05   | 0.00       | 0.00      | 0.00       | 0.00      | 0.00         |
| PURCHASED SERVICES                      | 300-399   | 2,101,727.78   | 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           |           | 14,644,208.67  | 0.00       | 0.00      | 0.00       | 0.00      | 0.00         |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-C-1

| FUND TYPES<br>DESCRIPTION - FUND SOURCE                                     | ACCT#     | 1110-0         | GOVERNMENTAL - GENERAL |           |            |           | 1229-0       | 1230-0 |
|---|-----------|----------------|------------------------|-----------|------------|-----------|--------------|--------|
| -----   | -----     | -----          | -----                  | -----     | -----      | -----     | -----        |        |
| OTHER EXPENDITURES  | 9000-9899 |                |                        |           |            |           |              |        |
| PERSONAL SERVICES   | 010-199   | 62,735.96      | 0.00                   | 0.00      | 0.00       | 0.00      | 0.00         |        |
| EMPLOYEE BENEFITS   | 200-299   | 22,797.30      | 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 OTHER EXPENDITURES  |           | 85,533.26      | 0.00                   | 0.00      | 0.00       | 0.00      | 0.00         |        |
| TOTAL EXPENDITURES  | 1000-9899 | 138,138,365.00 | 783,053.00             | 55,939.00 | 164,769.00 | 15,188.00 | 1,468,665.00 |        |
| OTHER FINANCING SOURCES & FUND USES:  |           |                |                        |           |            |           |              |        |
| TRANSFERS IN  | 9200-9299 | 0.00           | 0.00                   | 0.00      | 0.00       | 0.00      | 0.00         |        |
| 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           | 0.00                   | 0.00      | 0.00       | 0.00      | 0.00         |        |
| TOTAL EXPENDITURES, OTHER FINANCING<br>SOURCES & OTHER FUND USES            | (NET)     | 0.00           | 0.00                   | 0.00      | 0.00       | 0.00      | 0.00         |        |
| EXCESS REVENUES & OTHER FINANCING SRCS<br>OVER(UNDER) EXP & OTHER FUND USES | (NET)     | 0.00           | 0.00                   | 0.00      | 0.00       | 4,812.00  | 0.00         |        |
| BEGINNING FUND BALANCE - OCT 1  | 0300-0399 | 0.00           | 0.00                   | 0.00      | 0.00       | 0.00      | 0.00         |        |
| ENDING FUND BALANCE - SEP 30  | (NET)     | 0.00           | 0.00                   | 0.00      | 0.00       | 4,812.00  | 0.00         |        |





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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
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EXHIBIT A-I-I-C-2

| FUND TYPES<br>DESCRIPTION - FUND SOURCE                                     | ACCT#     | 1242-0 | GOVERNMENTAL - GENERAL |       |           | 1260-0      | 1260-9    | 1275-0   |
|---|-----------|--------|------------------------|-------|-----------|-------------|-----------|----------|
| -----   | -----     | -----  | -----                  | ----- | -----     | -----       | -----     | -----    |
| OTHER EXPENDITURES  | 9000-9899 |        |                        |       |           |             |           |          |
| PERSONAL SERVICES   | 010-199   | 0.00   | 0.00                   | 0.00  | 0.00      | 0.00        | 0.00      | 1,290.00 |
| EMPLOYEE BENEFITS   | 200-299   | 0.00   | 0.00                   | 0.00  | 0.00      | 0.00        | 0.00      | 259.94   |
| 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        | 0.00      | 0.00     |
| CAPITAL OUTLAY  | 500-599   | 0.00   | 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      | 0.00     |
| TOTAL OTHER EXPENDITURES  |           | 0.00   | 0.00                   | 0.00  | 0.00      | 0.00        | 0.00      | 1,549.94 |
| TOTAL EXPENDITURES  | 1000-9899 | 0.00   | 93,008.00              | 0.00  | 29,214.67 | 16,567.36   | 75,425.00 |          |
| OTHER FINANCING SOURCES & FUND USES:  |           |        |                        |       |           |             |           |          |
| TRANSFERS IN  | 9200-9299 | 0.00   | 0.00                   | 0.00  | 0.00      | 0.00        | 0.00      | 0.00     |
| OTHER FINANCING SOURCES   | 9000-9997 | 0.00   | 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      | 0.00     |
|   | 9900-9999 |        |                        |       |           |             |           |          |
| OTHER FUND USES   | 900-997   | 0.00   | 0.00                   | 0.00  | 0.00      | 0.00        | 0.00      | 0.00     |
| TOTAL   | (NET)     | 0.00   | 0.00                   | 0.00  | 0.00      | 0.00        | 0.00      | 0.00     |
| TOTAL EXPENDITURES, OTHER FINANCING<br>SOURCES & OTHER FUND USES            | (NET)     | 0.00   | 0.00                   | 0.00  | 0.00      | 0.00        | 0.00      | 0.00     |
| EXCESS REVENUES & OTHER FINANCING SRCS<br>OVER(UNDER) EXP & OTHER FUND USES | (NET)     | 0.00   | 0.00                   | 0.00  | 63,663.33 | (16,567.36) | 0.00      | 0.00     |
| BEGINNING FUND BALANCE - OCT 1  | 0300-0399 | 0.00   | 0.00                   | 0.00  | 23,284.45 | 16,567.36   | 0.00      | 0.00     |
| ENDING FUND BALANCE - SEP 30  | (NET)     | 0.00   | 0.00                   | 0.00  | 86,947.78 | 0.00        | 0.00      | 0.00     |





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EXHIBIT A-I-I-C-3

| FUND TYPES<br>DESCRIPTION - FUND SOURCE                                     | ACCT#     | 1279-0     | GOVERNMENTAL - GENERAL |              |            |          | 1412-0   | 1415-0 |
|---|-----------|------------|------------------------|--------------|------------|----------|----------|--------|
| -----   | -----     | -----      | -----                  | -----        | -----      | -----    | -----    |        |
| 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   | 600-997   | 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 | 99,794.33  | 12,950.00              | 5,639,585.00 | 801,870.00 | 0.00     | 0.00     |        |
| OTHER FINANCING SOURCES & FUND USES:  |           |            |                        |              |            |          |          |        |
| TRANSFERS IN  | 9200-9299 | 0.00       | 0.00                   | 0.00         | 0.00       | 0.00     | 0.00     |        |
| 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       | 0.00                   | 0.00         | 0.00       | 0.00     | 0.00     |        |
| TOTAL EXPENDITURES, OTHER FINANCING<br>SOURCES & OTHER FUND USES            | (NET)     | 0.00       | 0.00                   | 0.00         | 0.00       | 0.00     | 0.00     |        |
| EXCESS REVENUES & OTHER FINANCING SRCS<br>OVER(UNDER) EXP & OTHER FUND USES | (NET)     | (9,794.33) | 0.00                   | 0.00         | 0.00       | 988.00   | 2,750.00 |        |
| BEGINNING FUND BALANCE - OCT 1  | 0300-0399 | 13,467.91  | 0.00                   | 0.00         | 0.00       | 1,821.00 | 0.00     |        |
| ENDING FUND BALANCE - SEP 30  | (NET)     | 3,673.58   | 0.00                   | 0.00         | 0.00       | 2,809.00 | 2,750.00 |        |

BIRMINGHAM CITY BOE  
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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-A-4

| FUND TYPES                       | GOVERNMENTAL - GENERAL |           |              |              |            |           |            |
|----------------------------------|------------------------|-----------|--------------|--------------|------------|-----------|------------|
| DESCRIPTION - FUND SOURCE        | ACCT#                  | 1520-0    | 1720-0       | 1765-0       | 1765-9     | 1766-0    | 1810-0     |
| -----                            |                        |           |              |              |            |           |            |
| REVENUES:                        | 1000-8999              |           |              |              |            |           |            |
| STATE REVENUES                   | 1000-2999              | 33,543.00 | 3,550,320.46 | 6,252,637.00 | 0.00       | 19,694.00 | 100,000.00 |
| FEDERAL REVENUES                 | 3000-5999              | 0.00      | 0.00         | 0.00         | 0.00       | 0.00      | 0.00       |
| 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                   |                        | 33,543.00 | 3,550,320.46 | 6,252,637.00 | 0.00       | 19,694.00 | 100,000.00 |
| 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       | 19,694.00 | 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       | 19,694.00 | 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         | 0.00         | 79,141.20  | 0.00      | 0.00       |
| MATERIALS & SUPPLIES             | 400-499                | 0.00      | 0.00         | 0.00         | 7,264.31   | 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         | 129,071.62 | 0.00      | 0.00       |
| TOTAL OPERATION & MAINTENANCE    |                        | 0.00      | 0.00         | 0.00         | 215,477.13 | 0.00      | 0.00       |



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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
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EXHIBIT A-I-I-C-4

| FUND TYPES<br>DESCRIPTION - FUND SOURCE                                     | ACCT#     | 1520-0    | GOVERNMENTAL - GENERAL |              |              |           | 1766-0     | 1810-0 |
|---|-----------|-----------|------------------------|--------------|--------------|-----------|------------|--------|
| -----   | -----     | -----     | -----                  | -----        | -----        | -----     | -----      |        |
| OTHER EXPENDITURES  | 9000-9899 |           |                        |              |              |           |            |        |
| PERSONAL SERVICES   | 010-199   | 22,245.12 | 2,167,446.95           | 0.00         | 0.00         | 0.00      | 0.00       |        |
| EMPLOYEE BENEFITS   | 200-299   | 7,837.35  | 1,022,809.40           | 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   | 3,460.53  | 360,064.11             | 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 OTHER EXPENDITURES  |           | 33,543.00 | 3,550,320.46           | 0.00         | 0.00         | 0.00      | 0.00       |        |
| TOTAL EXPENDITURES  | 1000-9899 | 33,543.00 | 3,550,320.46           | 0.00         | 881,331.94   | 19,694.00 | 0.00       |        |
| OTHER FINANCING SOURCES & FUND USES:  |           |           |                        |              |              |           |            |        |
| TRANSFERS IN  | 9200-9299 | 0.00      | 0.00                   | 0.00         | 0.00         | 0.00      | 0.00       |        |
| 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      | 0.00                   | 0.00         | 0.00         | 0.00      | 0.00       |        |
| TOTAL EXPENDITURES, OTHER FINANCING<br>SOURCES & OTHER FUND USES            | (NET)     | 0.00      | 0.00                   | 0.00         | 0.00         | 0.00      | 0.00       |        |
| EXCESS REVENUES & OTHER FINANCING SRCS<br>OVER(UNDER) EXP & OTHER FUND USES | (NET)     | 0.00      | 0.00                   | 6,252,637.00 | (881,331.94) | 0.00      | 100,000.00 |        |
| BEGINNING FUND BALANCE - OCT 1  | 0300-0399 | 0.00      | 0.00                   | 0.00         | 881,331.94   | 0.00      | 0.00       |        |
| ENDING FUND BALANCE - SEP 30  | (NET)     | 0.00      | 0.00                   | 6,252,637.00 | 0.00         | 0.00      | 100,000.00 |        |

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
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EXHIBIT A-I-I-A-5

| FUND TYPES                       |           | GOVERNMENTAL - GENERAL |        |          |            |               |            |
|----------------------------------|-----------|------------------------|--------|----------|------------|---------------|------------|
| DESCRIPTION - FUND SOURCE        | ACCT#     | 2130-0                 | 2254-0 | 2259-0   | 2901-0     | 6001-0        | 6590-0     |
| REVENUES:                        |           | 1000-8999              |        |          |            |               |            |
| STATE REVENUES                   | 1000-2999 | 16,509.00              | 0.00   | 6,059.19 | 530,000.00 | 38,015.30     | 0.00       |
| FEDERAL REVENUES                 | 3000-5999 | 0.00                   | 0.00   | 0.00     | 0.00       | 540,545.23    | 0.00       |
| LOCAL REVENUES                   | 6000-7999 | 0.00                   | 0.00   | 0.00     | 0.00       | 79,451,201.05 | 0.00       |
| OTHER REVENUES                   | 8000-8999 | 0.00                   | 0.00   | 0.00     | 0.00       | 207,790.22    | 0.00       |
| TOTAL REVENUES                   |           | 16,509.00              | 0.00   | 6,059.19 | 530,000.00 | 80,237,551.80 | 0.00       |
| EXPENDITURES:                    |           | 1000-9899              |        |          |            |               |            |
| INSTRUCTIONAL SERVICES           |           | 1000-1999              |        |          |            |               |            |
| PERSONAL SERVICES                | 010-199   | 0.00                   | 0.00   | 0.00     | 355,500.00 | 6,390,105.06  | 0.00       |
| EMPLOYEE BENEFITS                | 200-299   | 0.00                   | 0.00   | 0.00     | 71,012.01  | 1,856,543.06  | 0.00       |
| PURCHASED SERVICES               | 300-399   | 0.00                   | 0.00   | 0.00     | 357.28     | 8,575,307.77  | 0.00       |
| MATERIALS & SUPPLIES             | 400-499   | 0.00                   | 0.00   | 0.00     | 0.00       | 1,546,517.71  | 296,198.38 |
| CAPITAL OUTLAY                   | 500-599   | 0.00                   | 0.00   | 0.00     | 0.00       | 92,031.31     | 0.00       |
| OTHER OBJECTS                    | 600-997   | 0.00                   | 0.00   | 0.00     | 0.00       | 41,480.78     | 0.00       |
| TOTAL INSTRUCTIONAL SERVICES     |           | 0.00                   | 0.00   | 0.00     | 426,869.29 | 18,501,985.69 | 296,198.38 |
| INSTRUCTIONAL SUPPORT SERVICES   |           | 2000-2999              |        |          |            |               |            |
| PERSONAL SERVICES                | 010-199   | 0.00                   | 0.00   | 0.00     | 155,000.00 | 10,250,364.30 | 0.00       |
| EMPLOYEE BENEFITS                | 200-299   | 0.00                   | 0.00   | 0.00     | 30,612.00  | 2,938,277.93  | 0.00       |
| PURCHASED SERVICES               | 300-399   | 0.00                   | 0.00   | 0.00     | 0.00       | 2,373,289.18  | 35,058.00  |
| MATERIALS & SUPPLIES             | 400-499   | 0.00                   | 0.00   | 0.00     | 0.00       | 897,092.63    | 49,757.55  |
| CAPITAL OUTLAY                   | 500-599   | 0.00                   | 0.00   | 6,059.00 | 0.00       | 115,290.00    | 0.00       |
| OTHER OBJECTS                    | 600-997   | 0.00                   | 0.00   | 0.00     | 0.00       | 382,028.54    | 0.00       |
| TOTAL INSTRUCTIONAL SUPPORT SERV |           | 0.00                   | 0.00   | 6,059.00 | 185,612.00 | 16,956,342.58 | 84,815.55  |
| OPERATION & MAINTENANCE          |           | 3000-3999              |        |          |            |               |            |
| PERSONAL SERVICES                | 010-199   | 0.00                   | 0.00   | 0.00     | 0.00       | 942,218.43    | 0.00       |
| EMPLOYEE BENEFITS                | 200-299   | 0.00                   | 0.00   | 0.00     | 0.00       | 126,329.33    | 0.00       |
| PURCHASED SERVICES               | 300-399   | 0.00                   | 0.00   | 0.00     | 0.00       | 12,438,511.46 | 0.00       |
| MATERIALS & SUPPLIES             | 400-499   | 16,509.00              | 0.00   | 0.00     | 0.00       | 2,327,364.39  | 0.00       |
| CAPITAL OUTLAY                   | 500-599   | 0.00                   | 0.00   | 0.00     | 0.00       | 608,146.57    | 0.00       |
| OTHER OBJECTS                    | 600-997   | 0.00                   | 0.00   | 0.00     | 0.00       | 137,514.20    | 0.00       |
| TOTAL OPERATION & MAINTENANCE    |           | 16,509.00              | 0.00   | 0.00     | 0.00       | 16,580,084.38 | 0.00       |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-C-5

| FUND TYPES<br>DESCRIPTION - FUND SOURCE                                     | ACCT#     | 2130-0     | GOVERNMENTAL - GENERAL |          |            |               | 6001-0         | 6590-0 |
|---|-----------|------------|------------------------|----------|------------|---------------|----------------|--------|
| -----   | -----     | -----      | -----                  | -----    | -----      | -----         | -----          |        |
| OTHER EXPENDITURES  | 9000-9899 |            |                        |          |            |               |                |        |
| PERSONAL SERVICES   | 010-199   | 0.00       | 0.00                   | 0.00     | 10,000.00  | 2,196,928.74  | 0.00           |        |
| EMPLOYEE BENEFITS   | 200-299   | 0.00       | 0.00                   | 0.00     | 2,015.00   | 722,261.59    | 0.00           |        |
| PURCHASED SERVICES  | 300-399   | 0.00       | 0.00                   | 0.00     | 0.00       | 235,782.61    | 0.00           |        |
| MATERIALS & SUPPLIES  | 400-499   | 0.00       | 0.00                   | 0.00     | 0.00       | 143,765.23    | 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       | 70,876.95     | 0.00           |        |
| TOTAL OTHER EXPENDITURES  |           | 0.00       | 0.00                   | 0.00     | 12,015.00  | 3,369,615.12  | 0.00           |        |
| TOTAL EXPENDITURES  | 1000-9899 | 16,509.00  | 0.00                   | 6,059.00 | 624,496.29 | 67,453,588.20 | 381,013.93     |        |
| OTHER FINANCING SOURCES & FUND USES:  |           |            |                        |          |            |               |                |        |
| TRANSFERS IN  | 9200-9299 | 0.00       | 0.00                   | 0.00     | 94,496.29  | 198,709.96    | 0.00           |        |
| OTHER FINANCING SOURCES   | 9000-9997 | 0.00       | 0.00                   | 0.00     | 0.00       | 3,505,071.78  | 0.00           |        |
|   | 9910      |            |                        |          |            |               |                |        |
| TRANSFERS OUT   | 920-929   | 0.00       | 0.00                   | 0.00     | 0.00       | 3,446,954.33  | 1,277,681.00   |        |
|   | 9900-9999 |            |                        |          |            |               |                |        |
| OTHER FUND USES   | 900-997   | 0.00       | 0.00                   | 0.00     | 0.00       | 0.00          | 0.00           |        |
| TOTAL   | (NET)     | 0.00       | 0.00                   | 0.00     | 94,496.29  | 256,827.41    | (1,277,681.00) |        |
| TOTAL EXPENDITURES, OTHER FINANCING<br>SOURCES & OTHER FUND USES            | (NET)     | 0.00       | 0.00                   | 0.00     | 94,496.29  | 256,827.41    | (1,277,681.00) |        |
| EXCESS REVENUES & OTHER FINANCING SRCS<br>OVER(UNDER) EXP & OTHER FUND USES | (NET)     | 0.00       | 0.00                   | 0.19     | 0.00       | 13,040,791.01 | (1,658,694.93) |        |
| BEGINNING FUND BALANCE - OCT 1  | 0300-0399 | 113,110.91 | 297.00                 | 0.00     | 0.00       | 41,805,930.66 | 16,728,126.89  |        |
| ENDING FUND BALANCE - SEP 30  | (NET)     | 113,110.91 | 297.00                 | 0.19     | 0.00       | 54,846,721.67 | 15,069,431.96  |        |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-A-6

| FUND TYPES<br>DESCRIPTION - FUND SOURCE | ACCT#     | 6922-0 | GOVERNMENTAL - GENERAL |            |           |           | 6993-0     | 8995-0 |
|---|-----------|--------|------------------------|------------|-----------|-----------|------------|--------|
| -----                                   | -----     | -----  | -----                  | -----      | -----     | -----     | -----      |        |
| REVENUES:                               | 1000-8999 |        |                        |            |           |           |            |        |
| STATE REVENUES                          | 1000-2999 | 0.00   | 0.00                   | 0.00       | 0.00      | 0.00      | 0.00       |        |
| FEDERAL REVENUES                        | 3000-5999 | 0.00   | 0.00                   | 0.00       | 0.00      | 0.00      | 0.00       |        |
| LOCAL REVENUES                          | 6000-7999 | 0.00   | 667,379.80             | 731,006.24 | 60,201.20 | 34,971.00 | 0.00       |        |
| OTHER REVENUES                          | 8000-8999 | 0.00   | 0.00                   | 0.00       | 0.00      | 0.00      | 145,991.66 |        |
| TOTAL REVENUES                          |           | 0.00   | 667,379.80             | 731,006.24 | 60,201.20 | 34,971.00 | 145,991.66 |        |
| 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                   | 11,154.00  | 0.00      | 0.00      | 0.00       |        |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00   | 0.00                   | 106,016.96 | 0.00      | 1,588.90  | 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                   | 1,385.00   | 0.00      | 0.00      | 0.00       |        |
| TOTAL INSTRUCTIONAL SERVICES            |           | 0.00   | 0.00                   | 118,555.96 | 0.00      | 1,588.90  | 0.00       |        |
| INSTRUCTIONAL SUPPORT SERVICES          | 2000-2999 |        |                        |            |           |           |            |        |
| PERSONAL SERVICES                       | 010-199   | 0.00   | 0.00                   | 363.62     | 0.00      | 16,691.88 | 0.00       |        |
| EMPLOYEE BENEFITS                       | 200-299   | 0.00   | 0.00                   | 28.14      | 0.00      | 2,714.32  | 0.00       |        |
| PURCHASED SERVICES                      | 300-399   | 0.00   | 0.00                   | 57,870.97  | 0.00      | 7,240.00  | 0.00       |        |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00   | 0.00                   | 256,299.51 | 389.48    | 836.00    | 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                   | 4,699.00   | 0.00      | 0.00      | 0.00       |        |
| TOTAL INSTRUCTIONAL SUPPORT SERV        |           | 0.00   | 0.00                   | 319,261.24 | 389.48    | 27,482.20 | 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                   | 33,820.00  | 0.00      | 0.00      | 0.00       |        |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00   | 0.00                   | 233.67     | 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   | 0.00                   | 34,053.67  | 0.00      | 0.00      | 0.00       |        |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-C-6

| FUND TYPES<br>DESCRIPTION - FUND SOURCE                                     | ACCT#     | 6922-0 | GOVERNMENTAL - GENERAL |            |            |             | 6993-0     | 8995-0 |
|---|-----------|--------|------------------------|------------|------------|-------------|------------|--------|
| -----   | -----     | -----  | -----                  | -----      | -----      | -----       | -----      |        |
| OTHER EXPENDITURES  | 9000-9899 |        |                        |            |            |             |            |        |
| PERSONAL SERVICES   | 010-199   | 0.00   | 675,157.69             | 8,162.25   | 0.00       | 0.00        | 0.00       |        |
| EMPLOYEE BENEFITS   | 200-299   | 0.00   | 98,810.32              | 880.31     | 0.00       | 0.00        | 0.00       |        |
| PURCHASED SERVICES  | 300-399   | 0.00   | 127,191.24             | 600.00     | 0.00       | 0.00        | 0.00       |        |
| MATERIALS & SUPPLIES  | 400-499   | 0.00   | 110,984.29             | 198.18     | 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   | 21,328.98              | 0.00       | 0.00       | 0.00        | 0.00       |        |
| TOTAL OTHER EXPENDITURES  |           | 0.00   | 1,033,472.52           | 9,840.74   | 0.00       | 0.00        | 0.00       |        |
| TOTAL EXPENDITURES  | 1000-9899 | 0.00   | 1,033,472.52           | 499,172.86 | 389.48     | 29,071.10   | 0.00       |        |
| OTHER FINANCING SOURCES & FUND USES:  |           |        |                        |            |            |             |            |        |
| TRANSFERS IN  | 9200-9299 | 0.00   | 0.00                   | 10,738.00  | 0.00       | 0.00        | 0.00       |        |
| 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                   | 5,000.00   | 0.00       | 15,816.32   | 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   | 0.00                   | 5,738.00   | 0.00       | (15,816.32) | 0.00       |        |
| TOTAL EXPENDITURES, OTHER FINANCING<br>SOURCES & OTHER FUND USES            | (NET)     | 0.00   | 0.00                   | 5,738.00   | 0.00       | (15,816.32) | 0.00       |        |
| EXCESS REVENUES & OTHER FINANCING SRCS<br>OVER(UNDER) EXP & OTHER FUND USES | (NET)     | 0.00   | (366,092.72)           | 237,571.38 | 59,811.72  | (9,916.42)  | 145,991.66 |        |
| BEGINNING FUND BALANCE - OCT 1  | 0300-0399 | 0.00   | 1,396,505.51           | 754,393.32 | 62,844.50  | 10,324.20   | 541,861.59 |        |
| ENDING FUND BALANCE - SEP 30  | (NET)     | 0.00   | 1,030,412.79           | 991,964.70 | 122,656.22 | 407.78      | 687,853.25 |        |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-A-7

GOVERNMENTAL - GENERAL

| FUND TYPES<br>DESCRIPTION - FUND SOURCE<br>----- | ACCT#<br>----- | 8997-0<br>----- | (Memo Only)<br>----- |
|--|----------------|-----------------|----------------------|
| REVENUES:  | 1000-8999      |                 |                      |
| STATE REVENUES                                   | 1000-2999      | 0.00            | 133,231,712.95       |
| FEDERAL REVENUES                                 | 3000-5999      | 0.00            | 540,545.23           |
| LOCAL REVENUES                                   | 6000-7999      | 0.00            | 105,700,069.29       |
| OTHER REVENUES                                   | 8000-8999      | 12,371.93       | 366,153.81           |
| TOTAL REVENUES                                   |                | 12,371.93       | 239,838,481.28       |
| EXPENDITURES:                                    | 1000-9899      |                 |                      |
| INSTRUCTIONAL SERVICES                           | 1000-1999      |                 |                      |
| PERSONAL SERVICES                                | 010-199        | 0.00            | 78,595,148.22        |
| EMPLOYEE BENEFITS                                | 200-299        | 0.00            | 28,387,914.93        |
| PURCHASED SERVICES                               | 300-399        | 0.00            | 8,607,232.76         |
| MATERIALS & SUPPLIES                             | 400-499        | 0.00            | 2,163,994.97         |
| CAPITAL OUTLAY                                   | 500-599        | 0.00            | 92,031.31            |
| OTHER OBJECTS                                    | 600-997        | 0.00            | 42,865.78            |
| TOTAL INSTRUCTIONAL SERVICES                     |                | 0.00            | 117,889,187.97       |
| INSTRUCTIONAL SUPPORT SERVICES                   | 2000-2999      |                 |                      |
| PERSONAL SERVICES                                | 010-199        | 0.00            | 29,155,112.34        |
| EMPLOYEE BENEFITS                                | 200-299        | 0.00            | 9,668,929.80         |
| PURCHASED SERVICES                               | 300-399        | 0.00            | 2,694,215.41         |
| MATERIALS & SUPPLIES                             | 400-499        | 0.00            | 1,268,792.73         |
| CAPITAL OUTLAY                                   | 500-599        | 0.00            | 121,349.00           |
| OTHER OBJECTS                                    | 600-997        | 0.00            | 401,831.89           |
| TOTAL INSTRUCTIONAL SUPPORT SERV                 |                | 0.00            | 43,310,231.17        |
| OPERATION & MAINTENANCE                          | 3000-3999      |                 |                      |
| PERSONAL SERVICES                                | 010-199        | 0.00            | 9,665,717.27         |
| EMPLOYEE BENEFITS                                | 200-299        | 0.00            | 3,945,311.38         |
| PURCHASED SERVICES                               | 300-399        | 0.00            | 14,653,200.44        |
| MATERIALS & SUPPLIES                             | 400-499        | 0.00            | 2,351,371.37         |
| CAPITAL OUTLAY                                   | 500-599        | 0.00            | 608,146.57           |
| OTHER OBJECTS                                    | 600-997        | 0.00            | 266,585.82           |
| TOTAL OPERATION & MAINTENANCE                    |                | 0.00            | 31,490,332.85        |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-B-7

GOVERNMENTAL - GENERAL

| FUND TYPES<br>DESCRIPTION - FUND SOURCE | ACCT#     | 8997-0 | (Memo Only)   |
|---|-----------|--------|---------------|
| -----                                   | -----     | -----  | -----         |
| AUXILIARY SERVICES                      | 4000-4999 |        |               |
| PERSONAL SERVICES                       | 010-199   | 0.00   | 2,811,354.22  |
| EMPLOYEE BENEFITS                       | 200-299   | 0.00   | 1,332,859.01  |
| PURCHASED SERVICES                      | 300-399   | 0.00   | 2,543,093.97  |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00   | 937,998.23    |
| CAPITAL OUTLAY                          | 500-599   | 0.00   | 69,999.00     |
| OTHER OBJECTS                           | 600-997   | 0.00   | 1,494.25      |
| TOTAL AUXILIARY SERVICES                |           | 0.00   | 7,696,798.68  |
| GENERAL ADMINISTRATIVE SERVICES         | 6000-6999 |        |               |
| PERSONAL SERVICES                       | 010-199   | 0.00   | 5,184,539.36  |
| EMPLOYEE BENEFITS                       | 200-299   | 0.00   | 1,700,395.07  |
| PURCHASED SERVICES                      | 300-399   | 0.00   | 4,889,401.34  |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00   | 519,305.11    |
| CAPITAL OUTLAY                          | 500-599   | 0.00   | 32,681.32     |
| OTHER OBJECTS                           | 600-997   | 0.00   | 448,437.42    |
| TOTAL GENERAL ADMIN SERVICES            |           | 0.00   | 12,774,759.62 |
| CAPITAL OUTLAY - REAL PROPERTY          | 7000-7999 |        |               |
| PERSONAL SERVICES                       | 010-199   | 0.00   | 0.00          |
| EMPLOYEE BENEFITS                       | 200-299   | 0.00   | 0.00          |
| PURCHASED SERVICES                      | 300-399   | 0.00   | 44,051.38     |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00   | 0.00          |
| CAPITAL OUTLAY                          | 500-599   | 0.00   | 621,803.43    |
| OTHER OBJECTS                           | 600-997   | 0.00   | 0.00          |
| TOTAL CAPITAL OUTLAY-REAL PROP.         |           | 0.00   | 665,854.81    |
| DEBT SERVICES                           | 8000-8999 |        |               |
| PRINCIPAL                               | 931-931   | 0.00   | 0.00          |
| INTEREST                                | 932-932   | 0.00   | 0.00          |
| OTHER OBJECTS                           | 300-997   | 0.00   | 0.00          |
| TOTAL DEBT SERVICES                     |           | 0.00   | 0.00          |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT A-I-I-C-7

GOVERNMENTAL - GENERAL

| FUND TYPES<br>DESCRIPTION - FUND SOURCE<br>-----                            | ACCT#<br>----- | 8997-0<br>----- | (Memo Only)<br>----- |
|---|----------------|-----------------|----------------------|
| OTHER EXPENDITURES  | 9000-9899      |                 |                      |
| PERSONAL SERVICES   | 010-199        | 0.00            | 5,143,966.71         |
| EMPLOYEE BENEFITS   | 200-299        | 0.00            | 1,877,671.21         |
| PURCHASED SERVICES  | 300-399        | 0.00            | 363,573.85           |
| MATERIALS & SUPPLIES  | 400-499        | 0.00            | 618,472.34           |
| CAPITAL OUTLAY  | 500-599        | 0.00            | 0.00                 |
| OTHER OBJECTS   | 600-997        | 0.00            | 92,205.93            |
| TOTAL OTHER EXPENDITURES  |                | 0.00            | 8,095,890.04         |
| TOTAL EXPENDITURES  | 1000-9899      | 0.00            | 221,923,055.14       |
| OTHER FINANCING SOURCES & FUND USES:  |                |                 |                      |
| TRANSFERS IN  | 9200-9299      | 0.00            | 303,944.25           |
| OTHER FINANCING SOURCES   | 9000-9997      | 0.00            | 3,505,071.78         |
|   | 9910           |                 |                      |
| TRANSFERS OUT   | 920-929        | 0.00            | 4,745,451.65         |
|   | 9900-9999      |                 |                      |
| OTHER FUND USES   | 900-997        | 0.00            | 0.00                 |
| TOTAL   | (NET)          | 0.00            | (936,435.62)         |
| TOTAL EXPENDITURES, OTHER FINANCING<br>SOURCES & OTHER FUND USES            | (NET)          | 0.00            | (936,435.62)         |
| EXCESS REVENUES & OTHER FINANCING SRCS<br>OVER(UNDER) EXP & OTHER FUND USES | (NET)          | 12,371.93       | 16,978,990.52        |
| BEGINNING FUND BALANCE - OCT 1  | 0300-0399      | 143,269.28      | 62,493,136.52        |
| ENDING FUND BALANCE - SEP 30  | (NET)          | 155,641.21      | 79,472,127.04        |