

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-1

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |        |            |       |       |            |
|--------------------------------------|-----------|--------------------------------|--------|------------|-------|-------|------------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0000                           | 0004   | 0010       | 0020  | 0030  | 0040       |
| -----                                |           | -----                          | -----  | -----      | ----- | ----- | -----      |
| EXPENDITURES                         | 1000-9899 |                                |        |            |       |       |            |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |        |            |       |       |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00   | 108,305.45 | 0.00  | 0.00  | 64,721.39  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00   | 44,335.01  | 0.00  | 0.00  | 21,432.84  |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 0.00   | 25,542.70  | 0.00  | 0.00  | 5,436.49   |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00   | 107,013.88 | 0.00  | 0.00  | 111,621.75 |
| 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   | 285,197.04 | 0.00  | 0.00  | 203,212.47 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |        |            |       |       |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00   | 0.00       | 0.00  | 0.00  | 2,305.00   |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00   | 0.00       | 0.00  | 0.00  | 413.74     |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 456.64 | 5,327.94   | 0.00  | 0.00  | 5,104.86   |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00   | 16,034.86  | 0.00  | 0.00  | 7,345.72   |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00   | 0.00       | 0.00  | 0.00  | 0.00       |
| OTHER OBJECTS                        | 600-997   | 0.00                           | 0.00   | 367.35     | 0.00  | 0.00  | 0.00       |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                           | 456.64 | 21,730.15  | 0.00  | 0.00  | 15,169.32  |
| 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       | 0.00  | 0.00  | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00   | 75.44      | 0.00  | 0.00  | 641.37     |
| 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   | 75.44      | 0.00  | 0.00  | 641.37     |



BIRMINGHAM CITY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-1

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |        |            |      |      |            |
|---|-----------------|--------------------------------|--------|------------|------|------|------------|
|   |                 | 0000                           | 0004   | 0010       | 0020 | 0030 | 0040       |
| OTHER EXPENDITURES                      | 9000-9899       |                                |        |            |      |      |            |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 0.00   | 2,392.88   | 0.00 | 0.00 | 51,638.75  |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 0.00   | 405.32     | 0.00 | 0.00 | 4,902.75   |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00   | 0.00       | 0.00 | 0.00 | 0.00       |
| MATERIALS & SUPPLIES                    | 400-499         | 0.00                           | 0.00   | 5,841.32   | 0.00 | 0.00 | 879.50     |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00   | 0.00       | 0.00 | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-977         | 0.00                           | 0.00   | 205.41     | 0.00 | 0.00 | 0.00       |
| TOTAL OTHER EXPENDITURES                |                 | 0.00                           | 0.00   | 8,844.93   | 0.00 | 0.00 | 57,421.00  |
| TOTAL EXPENDITURES                      | 1000-9899       | 0.00                           | 456.64 | 647,322.92 | 0.00 | 0.00 | 589,714.48 |
| OTHER FUND USES                         |                 |                                |        |            |      |      |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00   | 1,400.00   | 0.00 | 0.00 | 190.18     |
| OTHER FUND USES                         | 9900-9999       |                                |        |            |      |      |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00   | 0.00       | 0.00 | 0.00 | 0.00       |
| TOTAL EXPEND, & OTHER FUND USES (NET)   | (NET)           | 0.00                           | 456.64 | 648,722.92 | 0.00 | 0.00 | 589,904.66 |

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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-2

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |           |            |      |      |            |
|---|-----------|--------------------------------|-----------|------------|------|------|------------|
|   |           | 0045                           | 0050      | 0070       | 0080 | 0090 | 0095       |
| EXPENDITURES                            | 1000-9899 |                                |           |            |      |      |            |
| INSTRUCTIONAL SERVICES                  | 1000-1999 |                                |           |            |      |      |            |
| PERSONAL SERVICES                       | 010-199   | 67,122.46                      | 43,434.46 | 100,864.65 | 0.00 | 0.00 | 320,823.59 |
| EMPLOYEE BENEFITS                       | 200-299   | 17,664.63                      | 15,689.58 | 29,464.05  | 0.00 | 0.00 | 111,020.31 |
| PURCHASED SERVICES                      | 300-399   | 0.00                           | 4,280.00  | 5,208.40   | 0.00 | 0.00 | 18,814.74  |
| MATERIALS & SUPPLIES                    | 400-499   | 94,881.52                      | 7,014.72  | 11,452.28  | 0.00 | 0.00 | 118,379.72 |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00      | 0.00       | 0.00 | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-997   | 0.00                           | 0.00      | 150.00     | 0.00 | 0.00 | 5,706.00   |
| TOTAL INSTRUCTIONAL SERVICES            |           | 179,668.61                     | 70,418.76 | 147,139.38 | 0.00 | 0.00 | 574,744.36 |
| INSTRUCTIONAL SUPPORT SERVICES          | 2000-2999 |                                |           |            |      |      |            |
| PERSONAL SERVICES                       | 010-199   | 10,000.00                      | 100.00    | 41,993.70  | 0.00 | 0.00 | 81,505.16  |
| EMPLOYEE BENEFITS                       | 200-299   | 1,795.00                       | 17.58     | 11,147.78  | 0.00 | 0.00 | 25,780.75  |
| PURCHASED SERVICES                      | 300-399   | 29,800.78                      | 2,346.47  | 6,719.98   | 0.00 | 0.00 | 44,141.11  |
| MATERIALS & SUPPLIES                    | 400-499   | 4,705.70                       | 18,025.45 | 2,285.39   | 0.00 | 0.00 | 7,499.12   |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00      | 0.00       | 0.00 | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-997   | 7,454.00                       | 256.18    | 1,262.00   | 0.00 | 0.00 | 5,905.00   |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES    |           | 53,755.48                      | 20,745.68 | 63,408.85  | 0.00 | 0.00 | 164,831.14 |
| 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      | 195.51     | 0.00 | 0.00 | 0.00       |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00                           | 535.62    | 0.00       | 0.00 | 0.00 | 7,798.53   |
| 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                           | 535.62    | 195.51     | 0.00 | 0.00 | 7,798.53   |



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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-2

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |            |            |      |      |              |
|---|-----------------|--------------------------------|------------|------------|------|------|--------------|
|   |                 | 0045                           | 0050       | 0070       | 0080 | 0090 | 0095         |
| OTHER EXPENDITURES                      | 9000-9899       |                                |            |            |      |      |              |
| PERSONAL SERVICES                       | 010-199         | 59,681.75                      | 14,323.75  | 9,085.38   | 0.00 | 0.00 | 119,883.61   |
| EMPLOYEE BENEFITS                       | 200-299         | 4,901.85                       | 1,138.47   | 1,229.62   | 0.00 | 0.00 | 13,336.15    |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00       | 0.00       | 0.00 | 0.00 | 0.00         |
| MATERIALS & SUPPLIES                    | 400-499         | 15,573.74                      | 1,548.20   | 0.00       | 0.00 | 0.00 | 11,602.70    |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00       | 0.00       | 0.00 | 0.00 | 0.00         |
| OTHER OBJECTS                           | 600-977         | 160.00                         | 24.00      | 0.00       | 0.00 | 0.00 | 2,817.68     |
| TOTAL OTHER EXPENDITURES                |                 | 80,317.34                      | 17,034.42  | 10,315.00  | 0.00 | 0.00 | 147,640.14   |
| TOTAL EXPENDITURES                      | 1000-9899       | 683,718.39                     | 347,041.39 | 494,170.56 | 0.00 | 0.00 | 1,347,748.16 |
| OTHER FUND USES                         |                 |                                |            |            |      |      |              |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 958.31     | 370.00     | 0.00 | 0.00 | 0.00         |
| OTHER FUND USES                         | 9900-9999       |                                |            |            |      |      |              |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00       | 0.00       | 0.00 | 0.00 | 0.00         |
|   | (NET)           | 0.00                           | 958.31     | 370.00     | 0.00 | 0.00 | 0.00         |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 683,718.39                     | 347,999.70 | 494,540.56 | 0.00 | 0.00 | 1,347,748.16 |







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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-3

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |            |            |            |      |            |
|---|-----------------|--------------------------------|------------|------------|------------|------|------------|
|   |                 | 0100                           | 0110       | 0130       | 0150       | 0160 | 0167       |
| OTHER EXPENDITURES                      | 9000-9899       |                                |            |            |            |      |            |
| PERSONAL SERVICES                       | 010-199         | 4,016.25                       | 118,859.76 | 1,109.75   | 8,430.00   | 0.00 | 12,242.34  |
| EMPLOYEE BENEFITS                       | 200-299         | 666.49                         | 11,944.04  | 199.19     | 1,493.37   | 0.00 | 1,048.37   |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| MATERIALS & SUPPLIES                    | 400-499         | 308.78                         | 4,714.81   | 4,145.91   | 0.00       | 0.00 | 1,324.36   |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-977         | 4,448.62                       | 0.00       | 467.26     | 0.00       | 0.00 | 9,770.06   |
| TOTAL OTHER EXPENDITURES                |                 | 9,440.14                       | 135,518.61 | 5,922.11   | 9,923.37   | 0.00 | 24,385.13  |
| TOTAL EXPENDITURES                      | 1000-9899       | 418,057.20                     | 888,217.29 | 470,852.57 | 303,438.91 | 0.00 | 462,389.78 |
| OTHER FUND USES                         |                 |                                |            |            |            |      |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 3,343.36   | 8,471.75   | 745.00     | 0.00 | 19,559.95  |
| OTHER FUND USES                         | 9900-9999       |                                |            |            |            |      |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00 | 0.00       |
|   | (NET)           | 0.00                           | 3,343.36   | 8,471.75   | 745.00     | 0.00 | 19,559.95  |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 418,057.20                     | 891,560.65 | 479,324.32 | 304,183.91 | 0.00 | 481,949.73 |





BIRMINGHAM CITY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-4

| FUND TYPES                      |                  | GOVERNMENTAL - SPECIAL REVENUE |       |              |       |           |       |
|---------------------------------|------------------|--------------------------------|-------|--------------|-------|-----------|-------|
| DESCRIPTION - COST CENTER       | ACCT #           | 0180                           | 0210  | 0212         | 0215  | 0232      | 0245  |
| -----                           |                  | -----                          | ----- | -----        | ----- | -----     | ----- |
| OTHER EXPENDITURES              | 9000-9899        |                                |       |              |       |           |       |
| PERSONAL SERVICES               | 010-199          | 0.00                           | 0.00  | 88,842.00    | 0.00  | 0.00      | 0.00  |
| EMPLOYEE BENEFITS               | 200-299          | 0.00                           | 0.00  | 30,021.74    | 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  | 14,414.04    | 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  | 133,277.78   | 0.00  | 0.00      | 0.00  |
| TOTAL EXPENDITURES              | 1000-9899        | 0.00                           | 0.00  | 1,023,001.08 | 0.00  | 85,845.31 | 0.00  |
| OTHER FUND USES                 |                  |                                |       |              |       |           |       |
| TRANSFERS OUT                   | 9910<br>920-929  | 0.00                           | 0.00  | 75,290.56    | 0.00  | 0.00      | 0.00  |
| OTHER FUND USES                 | 9900-9999        | 0.00                           | 0.00  | 0.00         | 0.00  | 0.00      | 0.00  |
| TOTAL OTHER FUND USES           | 900-997<br>(NET) | 0.00                           | 0.00  | 75,290.56    | 0.00  | 0.00      | 0.00  |
| TOTAL EXPEND, & OTHER FUND USES | (NET)            | 0.00                           | 0.00  | 1,098,291.64 | 0.00  | 85,845.31 | 0.00  |

BIRMINGHAM CITY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-5

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |       |            |       |       |            |
|--------------------------------------|-----------|--------------------------------|-------|------------|-------|-------|------------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0250                           | 0260  | 0270       | 0280  | 0290  | 0320       |
| -----                                |           | -----                          | ----- | -----      | ----- | ----- | -----      |
| EXPENDITURES                         | 1000-9899 |                                |       |            |       |       |            |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |       |            |       |       |            |
| PERSONAL SERVICES                    | 010-199   | 13,754.40                      | 0.00  | 70,724.51  | 0.00  | 0.00  | 150,975.80 |
| EMPLOYEE BENEFITS                    | 200-299   | 1,082.46                       | 0.00  | 18,477.80  | 0.00  | 0.00  | 60,483.07  |
| PURCHASED SERVICES                   | 300-399   | 18,240.00                      | 0.00  | 0.00       | 0.00  | 0.00  | 5,305.91   |
| MATERIALS & SUPPLIES                 | 400-499   | 79,144.33                      | 0.00  | 132,107.07 | 0.00  | 0.00  | 93,648.21  |
| 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  | 100.00     |
| TOTAL INSTRUCTIONAL SERVICES         |           | 112,221.19                     | 0.00  | 221,309.38 | 0.00  | 0.00  | 310,512.99 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |       |            |       |       |            |
| PERSONAL SERVICES                    | 010-199   | 6,700.00                       | 0.00  | 37,466.25  | 0.00  | 0.00  | 3,755.00   |
| EMPLOYEE BENEFITS                    | 200-299   | 1,202.65                       | 0.00  | 6,664.48   | 0.00  | 0.00  | 735.05     |
| PURCHASED SERVICES                   | 300-399   | 1,005.36                       | 0.00  | 29,697.83  | 0.00  | 0.00  | 16,410.61  |
| MATERIALS & SUPPLIES                 | 400-499   | 6,244.91                       | 0.00  | 10,664.10  | 0.00  | 0.00  | 5,634.52   |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00  | 0.00       | 0.00  | 0.00  | 0.00       |
| OTHER OBJECTS                        | 600-997   | 2,508.00                       | 0.00  | 6,345.48   | 0.00  | 0.00  | 3,479.18   |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 17,660.92                      | 0.00  | 90,838.14  | 0.00  | 0.00  | 30,014.36  |
| 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       | 0.00  | 0.00  | 200.00     |
| MATERIALS & SUPPLIES                 | 400-499   | 325.00                         | 0.00  | 10,106.91  | 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        |           | 325.00                         | 0.00  | 10,106.91  | 0.00  | 0.00  | 200.00     |



BIRMINGHAM CITY BOE  
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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-5

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |              |      |      |            |
|---|-----------------|--------------------------------|------|--------------|------|------|------------|
|   |                 | 0250                           | 0260 | 0270         | 0280 | 0290 | 0320       |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |              |      |      |            |
| PERSONAL SERVICES                       | 010-199         | 55,941.45                      | 0.00 | 154,465.25   | 0.00 | 0.00 | 47,790.75  |
| EMPLOYEE BENEFITS                       | 200-299         | 6,487.21                       | 0.00 | 19,951.96    | 0.00 | 0.00 | 4,677.40   |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00 | 0.00         | 0.00 | 0.00 | 0.00       |
| MATERIALS & SUPPLIES                    | 400-499         | 0.00                           | 0.00 | 195.02       | 0.00 | 0.00 | 6,417.52   |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00 | 0.00         | 0.00 | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-977         | 0.00                           | 0.00 | 34.78        | 0.00 | 0.00 | 0.00       |
| TOTAL OTHER EXPENDITURES                |                 | 62,428.66                      | 0.00 | 174,647.01   | 0.00 | 0.00 | 58,885.67  |
| TOTAL EXPENDITURES                      | 1000-9899       | 533,803.48                     | 0.00 | 1,077,512.12 | 0.00 | 0.00 | 684,585.58 |
| OTHER FUND USES                         |                 |                                |      |              |      |      |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 915.00                         | 0.00 | 4,789.66     | 0.00 | 0.00 | 2,775.39   |
| OTHER FUND USES                         | 9900-9999       |                                |      |              |      |      |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00         | 0.00 | 0.00 | 0.00       |
|   | (NET)           | 915.00                         | 0.00 | 4,789.66     | 0.00 | 0.00 | 2,775.39   |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 534,718.48                     | 0.00 | 1,082,301.78 | 0.00 | 0.00 | 687,360.97 |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-6

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |       |              |            |            |            |
|--------------------------------------|-----------|--------------------------------|-------|--------------|------------|------------|------------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0325                           | 0330  | 0331         | 0340       | 0350       | 0370       |
| -----                                |           | -----                          | ----- | -----        | -----      | -----      | -----      |
| EXPENDITURES                         | 1000-9899 |                                |       |              |            |            |            |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |       |              |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00  | 262,885.85   | 87,487.37  | 107,171.60 | 269,459.40 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00  | 92,214.66    | 35,477.98  | 48,160.91  | 98,027.78  |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 0.00  | 45,407.53    | 950.00     | 5,729.62   | 9,946.83   |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00  | 604,433.82   | 25,937.47  | 66,970.33  | 38,348.38  |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00  | 8,950.00     | 0.00       | 0.00       | 0.00       |
| OTHER OBJECTS                        | 600-997   | 0.00                           | 0.00  | 785.50       | 0.00       | 0.00       | 80.00      |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00                           | 0.00  | 1,014,677.36 | 149,852.82 | 228,032.46 | 415,862.39 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |       |              |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00  | 147,454.22   | 33,370.10  | 8,553.00   | 21,169.75  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00  | 45,287.42    | 10,245.38  | 713.47     | 6,622.96   |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 0.00  | 454,197.06   | 1,051.29   | 10,961.26  | 77,642.64  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00  | 19,886.79    | 2,441.89   | 8,192.15   | 4,075.39   |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00  | 0.00         | 0.00       | 0.00       | 0.00       |
| OTHER OBJECTS                        | 600-997   | 0.00                           | 0.00  | 135.00       | 898.00     | 531.67     | 14,986.00  |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                           | 0.00  | 666,960.49   | 48,006.66  | 28,951.55  | 124,496.74 |
| 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  | 16,439.00    | 0.00       | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00  | 2,098.00     | 0.00       | 0.00       | 319.00     |
| 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  | 18,537.00    | 0.00       | 0.00       | 319.00     |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-6

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |              |            |            |              |
|---|-----------------|--------------------------------|------|--------------|------------|------------|--------------|
|   |                 | 0325                           | 0330 | 0331         | 0340       | 0350       | 0370         |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |              |            |            |              |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 0.00 | 101,170.93   | 30,711.93  | 54,059.75  | 47,717.00    |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 0.00 | 17,102.52    | 4,373.35   | 5,613.82   | 6,817.78     |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00 | 0.00         | 0.00       | 0.00       | 0.00         |
| MATERIALS & SUPPLIES                    | 400-499         | 0.00                           | 0.00 | 11,282.82    | 4,400.97   | 0.00       | 3,099.19     |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00 | 0.00         | 0.00       | 0.00       | 0.00         |
| OTHER OBJECTS                           | 600-977         | 0.00                           | 0.00 | 748.00       | 835.00     | 0.00       | 178.97       |
| TOTAL OTHER EXPENDITURES                |                 | 0.00                           | 0.00 | 130,304.27   | 40,321.25  | 59,673.57  | 57,812.94    |
| TOTAL EXPENDITURES                      | 1000-9899       | 0.00                           | 0.00 | 2,361,202.47 | 514,370.64 | 600,637.88 | 1,100,181.11 |
| OTHER FUND USES                         |                 |                                |      |              |            |            |              |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00 | 1,798.43     | 32.00      | 498.37     | 1,770.00     |
| OTHER FUND USES                         | 9900-9999       |                                |      |              |            |            |              |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00         | 0.00       | 0.00       | 0.00         |
|   | (NET)           | 0.00                           | 0.00 | 1,798.43     | 32.00      | 498.37     | 1,770.00     |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 0.00                           | 0.00 | 2,363,000.90 | 514,402.64 | 601,136.25 | 1,101,951.11 |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-7

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |            |            |            |            |            |
|--------------------------------------|-----------|--------------------------------|------------|------------|------------|------------|------------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0380                           | 0390       | 0395       | 0400       | 0410       | 0415       |
| -----                                |           | -----                          | -----      | -----      | -----      | -----      | -----      |
| EXPENDITURES                         | 1000-9899 |                                |            |            |            |            |            |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |            |            |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 85,339.04                      | 493,988.25 | 42,816.04  | 225,425.89 | 102,862.10 | 373,973.33 |
| EMPLOYEE BENEFITS                    | 200-299   | 20,639.50                      | 190,277.25 | 14,345.76  | 69,880.08  | 33,303.70  | 132,348.33 |
| PURCHASED SERVICES                   | 300-399   | 554.04                         | 36,552.57  | 4,500.00   | 7,467.10   | 4,733.45   | 49,334.38  |
| MATERIALS & SUPPLIES                 | 400-499   | 45,808.63                      | 188,108.67 | 213,018.24 | 18,436.08  | 65,312.20  | 49,950.57  |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       |
| OTHER OBJECTS                        | 600-997   | 0.00                           | 14,130.57  | 0.00       | 0.00       | 0.00       | 2,850.00   |
| TOTAL INSTRUCTIONAL SERVICES         |           | 152,341.21                     | 923,057.31 | 274,680.04 | 321,209.15 | 206,211.45 | 608,456.61 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |            |            |            |            |            |
| PERSONAL SERVICES                    | 010-199   | 30,799.10                      | 165,558.70 | 11,300.00  | 37,211.37  | 0.00       | 102,056.88 |
| EMPLOYEE BENEFITS                    | 200-299   | 9,090.98                       | 50,001.04  | 2,027.98   | 10,832.23  | 9.44       | 30,551.37  |
| PURCHASED SERVICES                   | 300-399   | 14,702.55                      | 12,638.48  | 5,872.76   | 5,977.29   | 606.00     | 27,815.85  |
| MATERIALS & SUPPLIES                 | 400-499   | 3,358.22                       | 3,621.70   | 14,482.67  | 4,803.33   | 23,332.10  | 4,867.38   |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       |
| OTHER OBJECTS                        | 600-997   | 2,380.00                       | 1,580.00   | 2,120.00   | 522.35     | 210.00     | 4,836.67   |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 60,330.85                      | 233,399.92 | 35,803.41  | 59,346.57  | 24,157.54  | 170,128.15 |
| 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   | 1,238.65                       | 0.00       | 0.00       | 2,294.91   | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 696.83                         | 30.98      | 0.00       | 1,627.53   | 0.00       | 2,640.53   |
| 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        |           | 1,935.48                       | 30.98      | 0.00       | 3,922.44   | 0.00       | 2,640.53   |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-7

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |              |            |            |            |              |
|---|-----------------|--------------------------------|--------------|------------|------------|------------|--------------|
|   |                 | 0380                           | 0390         | 0395       | 0400       | 0410       | 0415         |
| OTHER EXPENDITURES                      | 9000-9899       |                                |              |            |            |            |              |
| PERSONAL SERVICES                       | 010-199         | 1,140.00                       | 157,858.65   | 66,357.50  | 879.75     | 1,140.00   | 90,948.75    |
| EMPLOYEE BENEFITS                       | 200-299         | 192.55                         | 17,442.28    | 5,222.35   | 157.92     | 143.38     | 10,022.53    |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00         | 0.00       | 0.00       | 0.00       | 0.00         |
| MATERIALS & SUPPLIES                    | 400-499         | 2,640.14                       | 453.73       | 4,229.10   | 288.84     | 0.00       | 838.00       |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00         | 0.00       | 0.00       | 0.00       | 0.00         |
| OTHER OBJECTS                           | 600-977         | 140.00                         | 325.00       | 0.00       | 578.70     | 0.00       | 9,579.66     |
| TOTAL OTHER EXPENDITURES                |                 | 4,112.69                       | 176,079.66   | 75,808.95  | 1,905.21   | 1,283.38   | 111,388.94   |
| TOTAL EXPENDITURES                      | 1000-9899       | 409,656.93                     | 1,902,040.21 | 952,524.92 | 706,710.46 | 420,036.89 | 1,424,887.71 |
| OTHER FUND USES                         |                 |                                |              |            |            |            |              |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 1,638.84     | 636.31     | 860.17     | 23,006.76  | 35.00        |
| OTHER FUND USES                         | 9900-9999       |                                |              |            |            |            |              |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00         | 0.00       | 0.00       | 0.00       | 0.00         |
|   | (NET)           | 0.00                           | 1,638.84     | 636.31     | 860.17     | 23,006.76  | 35.00        |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 409,656.93                     | 1,903,679.05 | 953,161.23 | 707,570.63 | 443,043.65 | 1,424,922.71 |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-8

| FUND TYPES                      |                  | GOVERNMENTAL - SPECIAL REVENUE |       |       |       |            |       |
|---------------------------------|------------------|--------------------------------|-------|-------|-------|------------|-------|
| DESCRIPTION - COST CENTER       | ACCT #           | 0430                           | 0450  | 0455  | 0480  | 0490       | 0500  |
| -----                           |                  | -----                          | ----- | ----- | ----- | -----      | ----- |
| OTHER EXPENDITURES              | 9000-9899        |                                |       |       |       |            |       |
| PERSONAL SERVICES               | 010-199          | 0.00                           | 0.00  | 0.00  | 0.00  | 10,845.00  | 0.00  |
| EMPLOYEE BENEFITS               | 200-299          | 0.00                           | 0.00  | 0.00  | 0.00  | 1,108.65   | 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  | 900.28     | 0.00  |
| TOTAL OTHER EXPENDITURES        |                  | 0.00                           | 0.00  | 0.00  | 0.00  | 12,853.93  | 0.00  |
| TOTAL EXPENDITURES              | 1000-9899        | 0.00                           | 0.00  | 0.00  | 0.00  | 637,029.04 | 0.00  |
| OTHER FUND USES                 |                  |                                |       |       |       |            |       |
| TRANSFERS OUT                   | 9910<br>920-929  | 0.00                           | 0.00  | 0.00  | 0.00  | 0.00       | 0.00  |
| OTHER FUND USES                 | 9900-9999        |                                |       |       |       |            |       |
| TOTAL OTHER FUND USES           | 900-997<br>(NET) | 0.00                           | 0.00  | 0.00  | 0.00  | 0.00       | 0.00  |
| TOTAL EXPEND, & OTHER FUND USES | (NET)            | 0.00                           | 0.00  | 0.00  | 0.00  | 637,029.04 | 0.00  |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-9

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |      |           |      |      |            |
|---|-----------|--------------------------------|------|-----------|------|------|------------|
|   |           | 0505                           | 0540 | 0550      | 0580 | 0585 | 0590       |
| EXPENDITURES                            | 1000-9899 |                                |      |           |      |      |            |
| INSTRUCTIONAL SERVICES                  | 1000-1999 |                                |      |           |      |      |            |
| PERSONAL SERVICES                       | 010-199   | 127,396.63                     | 0.00 | 23,904.68 | 0.00 | 0.00 | 22,439.70  |
| EMPLOYEE BENEFITS                       | 200-299   | 40,079.54                      | 0.00 | 7,890.15  | 0.00 | 0.00 | 7,695.96   |
| PURCHASED SERVICES                      | 300-399   | 1,602.68                       | 0.00 | 1,500.00  | 0.00 | 0.00 | 0.00       |
| MATERIALS & SUPPLIES                    | 400-499   | 40,128.43                      | 0.00 | 41,051.95 | 0.00 | 0.00 | 101,155.20 |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00 | 0.00      | 0.00 | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-997   | 456.60                         | 0.00 | 0.00      | 0.00 | 0.00 | 0.00       |
| TOTAL INSTRUCTIONAL SERVICES            |           | 209,663.88                     | 0.00 | 74,346.78 | 0.00 | 0.00 | 131,290.86 |
| INSTRUCTIONAL SUPPORT SERVICES          | 2000-2999 |                                |      |           |      |      |            |
| PERSONAL SERVICES                       | 010-199   | 0.00                           | 0.00 | 29,388.00 | 0.00 | 0.00 | 0.00       |
| EMPLOYEE BENEFITS                       | 200-299   | 66.10                          | 0.00 | 9,504.24  | 0.00 | 0.00 | 0.00       |
| PURCHASED SERVICES                      | 300-399   | 14,893.36                      | 0.00 | 9,324.46  | 0.00 | 0.00 | 8,940.92   |
| MATERIALS & SUPPLIES                    | 400-499   | 1,610.23                       | 0.00 | 2,373.58  | 0.00 | 0.00 | 6,592.85   |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00 | 0.00      | 0.00 | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-997   | 2,375.00                       | 0.00 | 1,475.00  | 0.00 | 0.00 | 1,269.30   |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES    |           | 18,944.69                      | 0.00 | 52,065.28 | 0.00 | 0.00 | 16,803.07  |
| 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      | 0.00 | 0.00 | 0.00       |
| MATERIALS & SUPPLIES                    | 400-499   | 37.00                          | 0.00 | 1,255.26  | 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           |           | 37.00                          | 0.00 | 1,255.26  | 0.00 | 0.00 | 0.00       |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-9

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |            |      |      |            |
|---|-----------------|--------------------------------|------|------------|------|------|------------|
|   |                 | 0505                           | 0540 | 0550       | 0580 | 0585 | 0590       |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |            |      |      |            |
| PERSONAL SERVICES                       | 010-199         | 12,112.50                      | 0.00 | 57,119.00  | 0.00 | 0.00 | 49,680.00  |
| EMPLOYEE BENEFITS                       | 200-299         | 953.28                         | 0.00 | 4,495.32   | 0.00 | 0.00 | 3,909.87   |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |
| MATERIALS & SUPPLIES                    | 400-499         | 515.29                         | 0.00 | 0.00       | 0.00 | 0.00 | 1,940.00   |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-977         | 1,019.72                       | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |
| TOTAL OTHER EXPENDITURES                |                 | 14,600.79                      | 0.00 | 61,614.32  | 0.00 | 0.00 | 55,529.87  |
| TOTAL EXPENDITURES                      | 1000-9899       | 491,374.47                     | 0.00 | 514,262.45 | 0.00 | 0.00 | 489,857.89 |
| OTHER FUND USES                         |                 |                                |      |            |      |      |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 4,138.51                       | 0.00 | 1,080.00   | 0.00 | 0.00 | 757.60     |
| OTHER FUND USES                         | 9900-9999       |                                |      |            |      |      |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |
|   | (NET)           | 4,138.51                       | 0.00 | 1,080.00   | 0.00 | 0.00 | 757.60     |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 495,512.98                     | 0.00 | 515,342.45 | 0.00 | 0.00 | 490,615.49 |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-10

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |           |      |          |            |      |
|--------------------------------------|-----------|--------------------------------|-----------|------|----------|------------|------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0600                           | 0610      | 0620 | 0625     | 0630       | 0650 |
| EXPENDITURES                         | 1000-9899 |                                |           |      |          |            |      |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |           |      |          |            |      |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 4,064.00  | 0.00 | 0.00     | 369,281.31 | 0.00 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 319.84    | 0.00 | 0.00     | 146,971.13 | 0.00 |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 1,109.00  | 0.00 | 0.00     | 106,712.62 | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 4,818.34  | 0.00 | 2,225.55 | 131,854.35 | 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     | 7,392.00   | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00                           | 10,311.18 | 0.00 | 2,225.55 | 762,211.41 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |           |      |          |            |      |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00      | 0.00 | 0.00     | 36,739.48  | 0.00 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00      | 0.00 | 0.00     | 10,666.08  | 0.00 |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 8,601.95  | 0.00 | 0.00     | 15,117.67  | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 1,909.19  | 0.00 | 318.22   | 2,963.51   | 0.00 |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00      | 0.00 | 0.00     | 0.00       | 0.00 |
| OTHER OBJECTS                        | 600-997   | 0.00                           | 649.00    | 0.00 | 1,070.27 | 1,040.34   | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                           | 11,160.14 | 0.00 | 1,388.49 | 66,527.08  | 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 | 0.00     | 4,124.16   | 0.00 |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00      | 0.00 | 15.48    | 7,709.72   | 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      | 0.00 | 15.48    | 11,833.88  | 0.00 |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-10

| FUND TYPES                      |                  | GOVERNMENTAL - SPECIAL REVENUE |            |       |           |              |       |
|---------------------------------|------------------|--------------------------------|------------|-------|-----------|--------------|-------|
| DESCRIPTION - COST CENTER       | ACCT #           | 0600                           | 0610       | 0620  | 0625      | 0630         | 0650  |
| -----                           |                  | -----                          | -----      | ----- | -----     | -----        | ----- |
| OTHER EXPENDITURES              | 9000-9899        |                                |            |       |           |              |       |
| PERSONAL SERVICES               | 010-199          | 0.00                           | 36,561.25  | 0.00  | 0.00      | 65,144.76    | 0.00  |
| EMPLOYEE BENEFITS               | 200-299          | 0.00                           | 3,072.22   | 0.00  | 0.00      | 7,738.14     | 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  | 825.95    | 12,746.07    | 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                           | 39,633.47  | 0.00  | 825.95    | 85,628.97    | 0.00  |
| TOTAL EXPENDITURES              | 1000-9899        | 0.00                           | 129,756.41 | 0.00  | 52,736.33 | 1,377,929.47 | 0.00  |
| OTHER FUND USES                 |                  |                                |            |       |           |              |       |
| TRANSFERS OUT                   | 9910<br>920-929  | 0.00                           | 1,078.56   | 0.00  | 0.00      | 4,944.98     | 0.00  |
| OTHER FUND USES                 | 9900-9999        |                                |            |       |           |              |       |
| TOTAL OTHER FUND USES           | 900-997<br>(NET) | 0.00                           | 0.00       | 0.00  | 0.00      | 0.00         | 0.00  |
| TOTAL EXPEND, & OTHER FUND USES | (NET)            | 0.00                           | 130,834.97 | 0.00  | 52,736.33 | 1,382,874.45 | 0.00  |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-11

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |      |      |      |           |            |  |
|---|-----------|--------------------------------|------|------|------|-----------|------------|--|
|   |           | 0651                           | 0660 | 0670 | 0690 | 0700      | 0710       |  |
| EXPENDITURES                            | 1000-9899 |                                |      |      |      |           |            |  |
| INSTRUCTIONAL SERVICES                  | 1000-1999 |                                |      |      |      |           |            |  |
| PERSONAL SERVICES                       | 010-199   | 4,006.00                       | 0.00 | 0.00 | 0.00 | 27,306.48 | 117,725.95 |  |
| EMPLOYEE BENEFITS                       | 200-299   | 315.27                         | 0.00 | 0.00 | 0.00 | 9,189.48  | 45,919.65  |  |
| PURCHASED SERVICES                      | 300-399   | 10,214.00                      | 0.00 | 0.00 | 0.00 | 256.76    | 6,407.43   |  |
| MATERIALS & SUPPLIES                    | 400-499   | 29,351.38                      | 0.00 | 0.00 | 0.00 | 34,966.00 | 109,679.94 |  |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00 | 0.00 | 0.00 | 0.00      | 0.00       |  |
| OTHER OBJECTS                           | 600-997   | 490.00                         | 0.00 | 0.00 | 0.00 | 0.00      | 0.00       |  |
| TOTAL INSTRUCTIONAL SERVICES            |           | 44,376.65                      | 0.00 | 0.00 | 0.00 | 71,718.72 | 279,732.97 |  |
| INSTRUCTIONAL SUPPORT SERVICES          | 2000-2999 |                                |      |      |      |           |            |  |
| PERSONAL SERVICES                       | 010-199   | 13,800.00                      | 0.00 | 0.00 | 0.00 | 0.00      | 2,430.19   |  |
| EMPLOYEE BENEFITS                       | 200-299   | 2,477.10                       | 0.00 | 0.00 | 0.00 | 0.00      | 783.36     |  |
| PURCHASED SERVICES                      | 300-399   | 42,895.26                      | 0.00 | 0.00 | 0.00 | 2,863.00  | 18,424.56  |  |
| MATERIALS & SUPPLIES                    | 400-499   | 23,997.90                      | 0.00 | 0.00 | 0.00 | 1,393.56  | 2,082.56   |  |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00 | 0.00 | 0.00 | 0.00      | 0.00       |  |
| OTHER OBJECTS                           | 600-997   | 25,626.67                      | 0.00 | 0.00 | 0.00 | 34.55     | 5,772.50   |  |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES    |           | 108,796.93                     | 0.00 | 0.00 | 0.00 | 4,291.11  | 29,493.17  |  |
| 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 | 0.00 | 0.00      | 0.00       |  |
| MATERIALS & SUPPLIES                    | 400-499   | 1,633.65                       | 0.00 | 0.00 | 0.00 | 365.17    | 226.06     |  |
| 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           |           | 1,633.65                       | 0.00 | 0.00 | 0.00 | 365.17    | 226.06     |  |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-11

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |      |      |            |            |
|---|-----------------|--------------------------------|------|------|------|------------|------------|
|   |                 | 0651                           | 0660 | 0670 | 0690 | 0700       | 0710       |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |      |      |            |            |
| PERSONAL SERVICES                       | 010-199         | 17,251.63                      | 0.00 | 0.00 | 0.00 | 0.00       | 62,095.88  |
| EMPLOYEE BENEFITS                       | 200-299         | 7,381.07                       | 0.00 | 0.00 | 0.00 | 0.00       | 5,899.05   |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00 | 0.00 | 0.00 | 0.00       | 0.00       |
| MATERIALS & SUPPLIES                    | 400-499         | 34,588.69                      | 0.00 | 0.00 | 0.00 | 12,428.07  | 18,559.11  |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00 | 0.00 | 0.00 | 0.00       | 0.00       |
| OTHER OBJECTS                           | 600-977         | 2,807.39                       | 0.00 | 0.00 | 0.00 | 0.00       | 2,608.40   |
| TOTAL OTHER EXPENDITURES                |                 | 62,028.78                      | 0.00 | 0.00 | 0.00 | 12,428.07  | 89,162.44  |
| TOTAL EXPENDITURES                      | 1000-9899       | 662,092.61                     | 0.00 | 0.00 | 0.00 | 289,107.29 | 676,891.66 |
| OTHER FUND USES                         |                 |                                |      |      |      |            |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 33,447.66                      | 0.00 | 0.00 | 0.00 | 1,150.35   | 8,442.16   |
| OTHER FUND USES                         | 9900-9999       |                                |      |      |      |            |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00 | 0.00 | 0.00       | 0.00       |
|   | (NET)           | 33,447.66                      | 0.00 | 0.00 | 0.00 | 1,150.35   | 8,442.16   |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 695,540.27                     | 0.00 | 0.00 | 0.00 | 290,257.64 | 685,333.82 |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-12

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |      |            |      |      |            |  |
|---|-----------|--------------------------------|------|------------|------|------|------------|--|
|   |           | 0720                           | 0730 | 0735       | 0737 | 0740 | 0750       |  |
| EXPENDITURES                            | 1000-9899 |                                |      |            |      |      |            |  |
| INSTRUCTIONAL SERVICES                  | 1000-1999 |                                |      |            |      |      |            |  |
| PERSONAL SERVICES                       | 010-199   | 164,976.46                     | 0.00 | 107,284.96 | 0.00 | 0.00 | 68,313.24  |  |
| EMPLOYEE BENEFITS                       | 200-299   | 55,906.40                      | 0.00 | 33,068.53  | 0.00 | 0.00 | 26,871.95  |  |
| PURCHASED SERVICES                      | 300-399   | 49,759.53                      | 0.00 | 3,079.04   | 0.00 | 0.00 | 0.00       |  |
| MATERIALS & SUPPLIES                    | 400-499   | 146,760.70                     | 0.00 | 48,835.83  | 0.00 | 0.00 | 79,544.40  |  |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 7,495.00   |  |
| OTHER OBJECTS                           | 600-997   | 6,903.00                       | 0.00 | 150.00     | 0.00 | 0.00 | 0.00       |  |
| TOTAL INSTRUCTIONAL SERVICES            |           | 424,306.09                     | 0.00 | 192,418.36 | 0.00 | 0.00 | 182,224.59 |  |
| INSTRUCTIONAL SUPPORT SERVICES          | 2000-2999 |                                |      |            |      |      |            |  |
| PERSONAL SERVICES                       | 010-199   | 1,700.00                       | 0.00 | 395.00     | 0.00 | 0.00 | 14,109.56  |  |
| EMPLOYEE BENEFITS                       | 200-299   | 305.15                         | 0.00 | 70.82      | 0.00 | 0.00 | 4,620.48   |  |
| PURCHASED SERVICES                      | 300-399   | 54,994.72                      | 0.00 | 13,807.08  | 0.00 | 0.00 | 4,645.30   |  |
| MATERIALS & SUPPLIES                    | 400-499   | 28,119.97                      | 0.00 | 5,791.46   | 0.00 | 0.00 | 7,740.63   |  |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |  |
| OTHER OBJECTS                           | 600-997   | 12,544.31                      | 0.00 | 5,270.00   | 0.00 | 0.00 | 646.67     |  |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES    |           | 97,664.15                      | 0.00 | 25,334.36  | 0.00 | 0.00 | 31,762.64  |  |
| 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   | 547.21                         | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |  |
| MATERIALS & SUPPLIES                    | 400-499   | 5,448.73                       | 0.00 | 0.00       | 0.00 | 0.00 | 41.81      |  |
| 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           |           | 5,995.94                       | 0.00 | 0.00       | 0.00 | 0.00 | 41.81      |  |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-12

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |            |      |      |            |  |
|---|-----------------|--------------------------------|------|------------|------|------|------------|--|
|   |                 | 0720                           | 0730 | 0735       | 0737 | 0740 | 0750       |  |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |            |      |      |            |  |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 0.00 | 52,853.75  | 0.00 | 0.00 | 21,520.13  |  |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 0.00 | 4,608.73   | 0.00 | 0.00 | 2,991.20   |  |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |  |
| MATERIALS & SUPPLIES                    | 400-499         | 4,451.05                       | 0.00 | 1,317.61   | 0.00 | 0.00 | 3,707.67   |  |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |  |
| OTHER OBJECTS                           | 600-977         | 4,408.85                       | 0.00 | 335.10     | 0.00 | 0.00 | 45.19      |  |
| TOTAL OTHER EXPENDITURES                |                 | 8,859.90                       | 0.00 | 59,115.19  | 0.00 | 0.00 | 28,264.19  |  |
| TOTAL EXPENDITURES                      | 1000-9899       | 935,440.83                     | 0.00 | 552,014.73 | 0.00 | 0.00 | 610,258.88 |  |
| OTHER FUND USES                         |                 |                                |      |            |      |      |            |  |
| TRANSFERS OUT                           | 9910<br>920-929 | 6,537.50                       | 0.00 | 1,985.92   | 0.00 | 0.00 | 0.00       |  |
| OTHER FUND USES                         | 9900-9999       |                                |      |            |      |      |            |  |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00       |  |
|   | (NET)           | 6,537.50                       | 0.00 | 1,985.92   | 0.00 | 0.00 | 0.00       |  |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 941,978.33                     | 0.00 | 554,000.65 | 0.00 | 0.00 | 610,258.88 |  |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-13

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |            |            |            |            |       |
|--------------------------------------|-----------|--------------------------------|------------|------------|------------|------------|-------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0760                           | 0775       | 0790       | 0795       | 0802       | 0805  |
| -----                                |           | -----                          | -----      | -----      | -----      | -----      | ----- |
| EXPENDITURES                         | 1000-9899 |                                |            |            |            |            |       |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |            |            |            |            |       |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 65,563.20  | 30,083.95  | 140,603.75 | 151,418.03 | 0.00  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 16,970.98  | 14,432.18  | 47,815.15  | 51,836.21  | 0.00  |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 237.45     | 3,926.53   | 1,350.00   | 1,956.05   | 0.00  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 66,488.30  | 59,417.74  | 31,106.45  | 12,663.93  | 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       | 125.00     | 0.00       | 0.00       | 0.00  |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00                           | 149,259.93 | 107,985.40 | 220,875.35 | 217,874.22 | 0.00  |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |            |            |            |            |       |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 400.00     | 26,579.10  | 36,089.15  | 29,950.67  | 0.00  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 71.80      | 8,258.06   | 10,391.16  | 9,279.46   | 0.00  |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 7,434.05   | 14,176.18  | 612.91     | 4,023.00   | 0.00  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 6,361.64   | 5,673.97   | 4,168.98   | 6,789.88   | 0.00  |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00       | 0.00  |
| OTHER OBJECTS                        | 600-997   | 0.00                           | 3,491.97   | 923.28     | 1,155.75   | 200.00     | 0.00  |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                           | 17,759.46  | 55,610.59  | 52,417.95  | 50,243.01  | 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       | 0.00       | 0.00       | 0.00  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 214.92     | 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                           | 214.92     | 0.00       | 0.00       | 0.00       | 0.00  |



BIRMINGHAM CITY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-13

| FUND TYPES                      |           | GOVERNMENTAL - SPECIAL REVENUE |            |            |              |            |       |
|---------------------------------|-----------|--------------------------------|------------|------------|--------------|------------|-------|
| DESCRIPTION - COST CENTER       | ACCT #    | 0760                           | 0775       | 0790       | 0795         | 0802       | 0805  |
| -----                           |           | -----                          | -----      | -----      | -----        | -----      | ----- |
| OTHER EXPENDITURES              | 9000-9899 |                                |            |            |              |            |       |
| PERSONAL SERVICES               | 010-199   | 0.00                           | 36,632.13  | 1,740.00   | 125,637.35   | 4,155.63   | 0.00  |
| EMPLOYEE BENEFITS               | 200-299   | 0.00                           | 2,883.02   | 301.61     | 20,151.14    | 474.93     | 0.00  |
| PURCHASED SERVICES              | 300-399   | 0.00                           | 0.00       | 0.00       | 47,589.27    | 0.00       | 0.00  |
| MATERIALS & SUPPLIES            | 400-499   | 0.00                           | 2,553.00   | 932.30     | 308,668.93   | 7,556.79   | 0.00  |
| CAPITAL OUTLAY                  | 500-599   | 0.00                           | 0.00       | 0.00       | 0.00         | 0.00       | 0.00  |
| OTHER OBJECTS                   | 600-977   | 0.00                           | 80.00      | 767.00     | 0.00         | 1,007.40   | 0.00  |
| TOTAL OTHER EXPENDITURES        |           | 0.00                           | 42,148.15  | 3,740.91   | 502,046.69   | 13,194.75  | 0.00  |
| TOTAL EXPENDITURES              | 1000-9899 | 0.00                           | 636,060.41 | 436,594.90 | 1,100,219.56 | 562,325.61 | 0.00  |
| OTHER FUND USES                 |           |                                |            |            |              |            |       |
|                                 | 9910      |                                |            |            |              |            |       |
| TRANSFERS OUT                   | 920-929   | 0.00                           | 1,858.29   | 5,677.52   | 563.46       | 707.72     | 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                           | 1,858.29   | 5,677.52   | 563.46       | 707.72     | 0.00  |
| TOTAL EXPEND, & OTHER FUND USES | (NET)     | 0.00                           | 637,918.70 | 442,272.42 | 1,100,783.02 | 563,033.33 | 0.00  |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-14

| FUND TYPES                           |           | GOVERNMENTAL - SPECIAL REVENUE |           |       |       |            |            |
|--------------------------------------|-----------|--------------------------------|-----------|-------|-------|------------|------------|
| DESCRIPTION - COST CENTER            | ACCT #    | 0816                           | 0830      | 0840  | 0845  | 0850       | 0857       |
| -----                                |           | -----                          | -----     | ----- | ----- | -----      | -----      |
| EXPENDITURES                         | 1000-9899 |                                |           |       |       |            |            |
| INSTRUCTIONAL SERVICES               | 1000-1999 |                                |           |       |       |            |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 8,139.23  | 0.00  | 0.00  | 80,139.14  | 325,653.69 |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 3,423.00  | 0.00  | 0.00  | 29,071.99  | 99,569.64  |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 0.00      | 0.00  | 0.00  | 662.50     | 5,600.53   |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 0.00      | 0.00  | 0.00  | 24,954.50  | 79,850.39  |
| 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       | 445.50     |
| TOTAL INSTRUCTIONAL SERVICES         |           | 0.00                           | 11,562.23 | 0.00  | 0.00  | 134,828.13 | 511,119.75 |
| INSTRUCTIONAL SUPPORT SERVICES       | 2000-2999 |                                |           |       |       |            |            |
| PERSONAL SERVICES                    | 010-199   | 0.00                           | 0.00      | 0.00  | 0.00  | 65,569.55  | 26,935.14  |
| EMPLOYEE BENEFITS                    | 200-299   | 0.00                           | 0.00      | 0.00  | 0.00  | 18,542.96  | 8,411.20   |
| PURCHASED SERVICES                   | 300-399   | 0.00                           | 500.00    | 0.00  | 0.00  | 1,968.81   | 33,256.05  |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 3,460.64  | 0.00  | 0.00  | 1,958.67   | 10,526.02  |
| CAPITAL OUTLAY                       | 500-599   | 0.00                           | 0.00      | 0.00  | 0.00  | 0.00       | 0.00       |
| OTHER OBJECTS                        | 600-997   | 0.00                           | 29.13     | 0.00  | 0.00  | 46.18      | 10,340.36  |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES |           | 0.00                           | 3,989.77  | 0.00  | 0.00  | 88,086.17  | 89,468.77  |
| 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  | 0.00  | 410.00     | 0.00       |
| MATERIALS & SUPPLIES                 | 400-499   | 0.00                           | 280.00    | 0.00  | 0.00  | 276.32     | 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                           | 280.00    | 0.00  | 0.00  | 686.32     | 0.00       |





BIRMINGHAM CITY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-14

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |           |      |      |            |              |
|---|-----------------|--------------------------------|-----------|------|------|------------|--------------|
|   |                 | 0816                           | 0830      | 0840 | 0845 | 0850       | 0857         |
| OTHER EXPENDITURES                      | 9000-9899       |                                |           |      |      |            |              |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 0.00      | 0.00 | 0.00 | 10,611.25  | 132,365.75   |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 0.00      | 0.00 | 0.00 | 835.10     | 12,569.84    |
| 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 | 942.22     | 352.00       |
| 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       | 40.00        |
| TOTAL OTHER EXPENDITURES                |                 | 0.00                           | 0.00      | 0.00 | 0.00 | 12,388.57  | 145,327.59   |
| TOTAL EXPENDITURES                      | 1000-9899       | 0.00                           | 55,309.55 | 0.00 | 0.00 | 566,961.40 | 1,288,556.95 |
| OTHER FUND USES                         |                 |                                |           |      |      |            |              |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 2,388.00     |
| OTHER FUND USES                         | 9900-9999       |                                |           |      |      |            |              |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 0.00         |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 0.00                           | 55,309.55 | 0.00 | 0.00 | 566,961.40 | 1,290,944.95 |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-15

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |      |            |      |           |      |  |
|---|-----------|--------------------------------|------|------------|------|-----------|------|--|
|   |           | 0858                           | 0870 | 0880       | 0890 | 0900      | 0910 |  |
| EXPENDITURES                            | 1000-9899 |                                |      |            |      |           |      |  |
| INSTRUCTIONAL SERVICES                  | 1000-1999 |                                |      |            |      |           |      |  |
| PERSONAL SERVICES                       | 010-199   | 363,460.56                     | 0.00 | 8,236.00   | 0.00 | 44,979.75 | 0.00 |  |
| EMPLOYEE BENEFITS                       | 200-299   | 134,046.22                     | 0.00 | 648.15     | 0.00 | 13,809.24 | 0.00 |  |
| PURCHASED SERVICES                      | 300-399   | 59,041.91                      | 0.00 | 0.00       | 0.00 | 700.00    | 0.00 |  |
| MATERIALS & SUPPLIES                    | 400-499   | 48,491.66                      | 0.00 | 95,850.91  | 0.00 | 27,193.72 | 0.00 |  |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00      | 0.00 |  |
| OTHER OBJECTS                           | 600-997   | 8,127.12                       | 0.00 | 0.00       | 0.00 | 0.00      | 0.00 |  |
| TOTAL INSTRUCTIONAL SERVICES            |           | 613,167.47                     | 0.00 | 104,735.06 | 0.00 | 86,682.71 | 0.00 |  |
| INSTRUCTIONAL SUPPORT SERVICES          | 2000-2999 |                                |      |            |      |           |      |  |
| PERSONAL SERVICES                       | 010-199   | 26,854.63                      | 0.00 | 3,800.00   | 0.00 | 42,834.00 | 0.00 |  |
| EMPLOYEE BENEFITS                       | 200-299   | 8,366.43                       | 0.00 | 672.03     | 0.00 | 11,393.21 | 0.00 |  |
| PURCHASED SERVICES                      | 300-399   | 14,128.37                      | 0.00 | 9,029.71   | 0.00 | 21,772.82 | 0.00 |  |
| MATERIALS & SUPPLIES                    | 400-499   | 7,570.35                       | 0.00 | 3,544.20   | 0.00 | 8,104.40  | 0.00 |  |
| CAPITAL OUTLAY                          | 500-599   | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00      | 0.00 |  |
| OTHER OBJECTS                           | 600-997   | 74.25                          | 0.00 | 2,726.18   | 0.00 | 4,702.00  | 0.00 |  |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES    |           | 56,994.03                      | 0.00 | 19,772.12  | 0.00 | 88,806.43 | 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       | 0.00 | 103.32    | 0.00 |  |
| MATERIALS & SUPPLIES                    | 400-499   | 1,689.05                       | 0.00 | 256.42     | 0.00 | 170.63    | 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           |           | 1,689.05                       | 0.00 | 256.42     | 0.00 | 273.95    | 0.00 |  |



BIRMINGHAM CITY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-15

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |            |      |            |      |
|---|-----------------|--------------------------------|------|------------|------|------------|------|
|   |                 | 0858                           | 0870 | 0880       | 0890 | 0900       | 0910 |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |            |      |            |      |
| PERSONAL SERVICES                       | 010-199         | 28,248.65                      | 0.00 | 59,673.34  | 0.00 | 30,677.13  | 0.00 |
| EMPLOYEE BENEFITS                       | 200-299         | 3,100.93                       | 0.00 | 7,691.63   | 0.00 | 3,024.87   | 0.00 |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00       | 0.00 |
| MATERIALS & SUPPLIES                    | 400-499         | 13,584.30                      | 0.00 | 2,691.30   | 0.00 | 6,560.36   | 0.00 |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00       | 0.00 |
| OTHER OBJECTS                           | 600-977         | 5,663.91                       | 0.00 | 0.00       | 0.00 | 2,072.68   | 0.00 |
| TOTAL OTHER EXPENDITURES                |                 | 50,597.79                      | 0.00 | 70,056.27  | 0.00 | 42,335.04  | 0.00 |
| TOTAL EXPENDITURES                      | 1000-9899       | 1,135,661.26                   | 0.00 | 705,275.19 | 0.00 | 465,438.47 | 0.00 |
| OTHER FUND USES                         |                 |                                |      |            |      |            |      |
| TRANSFERS OUT                           | 9910<br>920-929 | 31,484.81                      | 0.00 | 1,304.25   | 0.00 | 3,085.37   | 0.00 |
| OTHER FUND USES                         | 9900-9999       |                                |      |            |      |            |      |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00       | 0.00 |
|   | (NET)           | 31,484.81                      | 0.00 | 1,304.25   | 0.00 | 3,085.37   | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 1,167,146.07                   | 0.00 | 706,579.44 | 0.00 | 468,523.84 | 0.00 |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-16

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #    | GOVERNMENTAL - SPECIAL REVENUE |      |            |      |      |      |
|---|-----------|--------------------------------|------|------------|------|------|------|
|   |           | 0920                           | 0925 | 0930       | 7004 | 7005 | 7030 |
| EXPENDITURES                            | 1000-9899 |                                |      |            |      |      |      |
| INSTRUCTIONAL SERVICES                  | 1000-1999 |                                |      |            |      |      |      |
| PERSONAL SERVICES                       | 010-199   | 45,394.86                      | 0.00 | 290,940.17 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS                       | 200-299   | 14,501.03                      | 0.00 | 115,630.61 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES                      | 300-399   | 19,483.76                      | 0.00 | 2,075.54   | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                    | 400-499   | 152,817.50                     | 0.00 | 77,068.22  | 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   | 2,094.00                       | 0.00 | 0.00       | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SERVICES            |           | 234,291.15                     | 0.00 | 485,714.54 | 0.00 | 0.00 | 0.00 |
| INSTRUCTIONAL SUPPORT SERVICES          | 2000-2999 |                                |      |            |      |      |      |
| PERSONAL SERVICES                       | 010-199   | 51,123.43                      | 0.00 | 30,960.44  | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS                       | 200-299   | 15,809.64                      | 0.00 | 10,113.23  | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES                      | 300-399   | 30,838.52                      | 0.00 | 19,925.27  | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                    | 400-499   | 1,347.48                       | 0.00 | 3,746.94   | 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   | 4,615.88                       | 0.00 | 5,286.67   | 0.00 | 0.00 | 0.00 |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES    |           | 103,734.95                     | 0.00 | 70,032.55  | 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                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                    | 400-499   | 165.32                         | 0.00 | 19.31      | 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           |           | 165.32                         | 0.00 | 19.31      | 0.00 | 0.00 | 0.00 |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-16

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |            |      |      |      |
|---|-----------------|--------------------------------|------|------------|------|------|------|
|   |                 | 0920                           | 0925 | 0930       | 7004 | 7005 | 7030 |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |            |      |      |      |
| PERSONAL SERVICES                       | 010-199         | 44,378.70                      | 0.00 | 22,730.00  | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS                       | 200-299         | 7,041.68                       | 0.00 | 1,788.89   | 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 | 1,526.36   | 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 | 857.57     | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES                |                 | 51,420.38                      | 0.00 | 26,902.82  | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES                      | 1000-9899       | 804,853.45                     | 0.00 | 923,045.28 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES                         |                 |                                |      |            |      |      |      |
| TRANSFERS OUT                           | 9910<br>920-929 | 35.00                          | 0.00 | 1,510.29   | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES                         | 9900-9999       |                                |      |            |      |      |      |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00       | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 35.00                          | 0.00 | 1,510.29   | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 804,888.45                     | 0.00 | 924,555.57 | 0.00 | 0.00 | 0.00 |







BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-17

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |          |      |            |           |            |
|---|-----------------|--------------------------------|----------|------|------------|-----------|------------|
|   |                 | 7034                           | 8100     | 8103 | 8105       | 8107      | 8110       |
| 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                           | 2,736.47 | 0.00 | 229,479.43 | 77,204.40 | 516,963.31 |
| OTHER FUND USES                         |                 |                                |          |      |            |           |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00     | 0.00 | 1,972.55   | 0.00      | 0.00       |
| OTHER FUND USES                         | 9900-9999       |                                |          |      |            |           |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00     | 0.00 | 0.00       | 0.00      | 0.00       |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 0.00                           | 2,736.47 | 0.00 | 231,451.98 | 77,204.40 | 516,963.31 |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-18

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |            |            |              |      |
|---|-----------------|--------------------------------|------|------------|------------|--------------|------|
|   |                 | 8203                           | 8207 | 8210       | 8211       | 8212         | 8213 |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |            |            |              |      |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 0.00 | 271,029.85 | 0.00       | 177,680.00   | 0.00 |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 0.00 | 46,125.92  | 0.00       | 27,877.06    | 0.00 |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00 | 12,674.62  | 0.00       | 0.00         | 0.00 |
| MATERIALS & SUPPLIES                    | 400-499         | 0.00                           | 0.00 | 9,380.49   | 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 | 300.00     | 0.00       | 0.00         | 0.00 |
| TOTAL OTHER EXPENDITURES                |                 | 0.00                           | 0.00 | 339,510.88 | 0.00       | 205,557.06   | 0.00 |
| TOTAL EXPENDITURES                      | 1000-9899       | 0.00                           | 0.00 | 339,510.88 | 234,698.22 | 2,295,421.39 | 0.00 |
| OTHER FUND USES                         |                 |                                |      |            |            |              |      |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00 | 0.00       | 0.00       | 0.00         | 0.00 |
| OTHER FUND USES                         | 9900-9999       |                                |      |            |            |              |      |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00       | 0.00       | 0.00         | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 0.00                           | 0.00 | 339,510.88 | 234,698.22 | 2,295,421.39 | 0.00 |







BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-19

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |            |      |              |            |      |
|---|-----------------|--------------------------------|------------|------|--------------|------------|------|
|   |                 | 8216                           | 8220       | 8222 | 8223         | 8224       | 8225 |
| OTHER EXPENDITURES                      | 9000-9899       |                                |            |      |              |            |      |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 62,651.25  | 0.00 | 1,629,145.89 | 171.60     | 0.00 |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 7,958.89   | 0.00 | 438,404.95   | 30.55      | 0.00 |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00       | 0.00 | 379,229.19   | 0.00       | 0.00 |
| MATERIALS & SUPPLIES                    | 400-499         | 0.00                           | 62,760.14  | 0.00 | 64,157.44    | 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 | 18,884.00    | 0.00       | 0.00 |
| TOTAL OTHER EXPENDITURES                |                 | 0.00                           | 133,370.28 | 0.00 | 2,529,821.47 | 202.15     | 0.00 |
| TOTAL EXPENDITURES                      | 1000-9899       | 0.00                           | 650,543.15 | 0.00 | 5,872,926.15 | 300,423.82 | 0.00 |
| OTHER FUND USES                         |                 |                                |            |      |              |            |      |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00       | 0.00 | 0.00         | 0.00       | 0.00 |
| OTHER FUND USES                         | 9900-9999       |                                |            |      |              |            |      |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00       | 0.00 | 0.00         | 0.00       | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 0.00                           | 650,543.15 | 0.00 | 5,872,926.15 | 300,423.82 | 0.00 |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-20

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |           |            |      |            |
|---|-----------------|--------------------------------|------|-----------|------------|------|------------|
|   |                 | 8226                           | 8228 | 8229      | 8230       | 8232 | 8234       |
| OTHER EXPENDITURES                      | 9000-9899       |                                |      |           |            |      |            |
| PERSONAL SERVICES                       | 010-199         | 1,375.00                       | 0.00 | 0.00      | 0.00       | 0.00 | 0.00       |
| EMPLOYEE BENEFITS                       | 200-299         | 244.51                         | 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                |                 | 1,619.51                       | 0.00 | 0.00      | 0.00       | 0.00 | 0.00       |
| TOTAL EXPENDITURES                      | 1000-9899       | 551,725.78                     | 0.00 | 66,250.00 | 265,327.84 | 0.00 | 154,308.17 |
| OTHER FUND USES                         |                 |                                |      |           |            |      |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00 | 0.00      | 0.00       | 0.00 | 0.00       |
| OTHER FUND USES                         | 9900-9999       |                                |      |           |            |      |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00      | 0.00       | 0.00 | 0.00       |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 551,725.78                     | 0.00 | 66,250.00 | 265,327.84 | 0.00 | 154,308.17 |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-21

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |            |      |              |          |      |
|---|-----------------|--------------------------------|------------|------|--------------|----------|------|
|   |                 | 8236                           | 8238       | 8239 | 8240         | 8241     | 8244 |
| 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                           | 181,825.60 | 0.00 | 3,379,135.82 | 4,643.31 | 0.00 |
| OTHER FUND USES                         |                 |                                |            |      |              |          |      |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00       | 0.00 | 0.00         | 0.00     | 0.00 |
| OTHER FUND USES                         | 9900-9999       |                                |            |      |              |          |      |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00       | 0.00 | 0.00         | 0.00     | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 0.00                           | 181,825.60 | 0.00 | 3,379,135.82 | 4,643.31 | 0.00 |







BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-22

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |            |            |            |            |            |
|---|-----------------|--------------------------------|------------|------------|------------|------------|------------|
|   |                 | 8246                           | 8247       | 8248       | 8252       | 8253       | 8254       |
| OTHER EXPENDITURES                      | 9000-9899       |                                |            |            |            |            |            |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 0.00       | 12,553.75  | 0.00       | 0.00       | 0.00       |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 0.00       | 2,253.41   | 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       | 14,807.16  | 0.00       | 0.00       | 0.00       |
| TOTAL EXPENDITURES                      | 1000-9899       | 129.70                         | 327,610.83 | 159,992.80 | 408,115.36 | 364,561.19 | 394,349.61 |
| OTHER FUND USES                         |                 |                                |            |            |            |            |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       |
| OTHER FUND USES                         | 9900-9999       |                                |            |            |            |            |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 129.70                         | 327,610.83 | 159,992.80 | 408,115.36 | 364,561.19 | 394,349.61 |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-23

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |      |           |      |           |
|---|-----------------|--------------------------------|------|------|-----------|------|-----------|
|   |                 | 8299                           | 8301 | 8302 | 8410      | 8420 | 8620      |
| 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       | 176,244.52                     | 0.00 | 0.00 | 26,730.26 | 0.00 | 12,769.94 |
| OTHER FUND USES                         |                 |                                |      |      |           |      |           |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00 | 0.00 | 0.00      | 0.00 | 0.00      |
| OTHER FUND USES                         | 9900-9999       |                                |      |      |           |      |           |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00 | 0.00      | 0.00 | 0.00      |
| TOTAL EXPEND, & OTHER FUND USES (NET)   | (NET)           | 176,244.52                     | 0.00 | 0.00 | 26,730.26 | 0.00 | 12,769.94 |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-24

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |           |      |      |            |          |
|---|-----------------|--------------------------------|-----------|------|------|------------|----------|
|   |                 | 8637                           | 8690      | 8691 | 8694 | 8697       | 9300     |
| OTHER EXPENDITURES                      | 9000-9899       |                                |           |      |      |            |          |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 2,522.00 |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 451.65   |
| PURCHASED SERVICES                      | 300-399         | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 1,147.50 |
| MATERIALS & SUPPLIES                    | 400-499         | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 2,378.85 |
| 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       | 500.00   |
| TOTAL OTHER EXPENDITURES                |                 | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 7,000.00 |
| TOTAL EXPENDITURES                      | 1000-9899       | 0.00                           | 90,645.09 | 0.00 | 0.00 | 281,059.50 | 7,000.00 |
| OTHER FUND USES                         |                 |                                |           |      |      |            |          |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 0.00     |
| OTHER FUND USES                         | 9900-9999       |                                |           |      |      |            |          |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00      | 0.00 | 0.00 | 0.00       | 0.00     |
| TOTAL EXPEND, & OTHER FUND USES (NET)   | (NET)           | 0.00                           | 90,645.09 | 0.00 | 0.00 | 281,059.50 | 7,000.00 |







BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-25

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |      |           |            |      |            |
|---|-----------------|--------------------------------|------|-----------|------------|------|------------|
|   |                 | 9400                           | 9502 | 9504      | 9506       | 9507 | 9511       |
| 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 | 10,379.92 | 27,990.80  | 0.00 | 47,894.82  |
| MATERIALS & SUPPLIES                    | 400-499         | 0.00                           | 0.00 | 24,463.53 | 55,428.50  | 0.00 | 12,022.02  |
| CAPITAL OUTLAY                          | 500-599         | 0.00                           | 0.00 | 0.00      | 0.00       | 0.00 | 0.00       |
| OTHER OBJECTS                           | 600-977         | 0.00                           | 0.00 | 1,076.67  | 74.25      | 0.00 | 338.25     |
| TOTAL OTHER EXPENDITURES                |                 | 0.00                           | 0.00 | 35,920.12 | 83,493.55  | 0.00 | 60,255.09  |
| TOTAL EXPENDITURES                      | 1000-9899       | 0.00                           | 0.00 | 35,920.12 | 85,324.99  | 0.00 | 60,255.09  |
| OTHER FUND USES                         |                 |                                |      |           |            |      |            |
| TRANSFERS OUT                           | 9910<br>920-929 | 0.00                           | 0.00 | 48,344.49 | 172,555.55 | 0.00 | 140,749.91 |
| OTHER FUND USES                         | 9900-9999       |                                |      |           |            |      |            |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00 | 0.00      | 0.00       | 0.00 | 0.00       |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 0.00                           | 0.00 | 48,344.49 | 172,555.55 | 0.00 | 140,749.91 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 0.00                           | 0.00 | 84,264.61 | 257,880.54 | 0.00 | 201,005.00 |





BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-26

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #          | GOVERNMENTAL - SPECIAL REVENUE |           |            |      |      |      |
|---|-----------------|--------------------------------|-----------|------------|------|------|------|
|   |                 | 9513                           | 9514      | 9604       | 9614 | 9618 | 9700 |
| OTHER EXPENDITURES                      | 9000-9899       |                                |           |            |      |      |      |
| PERSONAL SERVICES                       | 010-199         | 0.00                           | 0.00      | 0.00       | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS                       | 200-299         | 0.00                           | 0.00      | 0.00       | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES                      | 300-399         | 23,476.62                      | 10,743.99 | 0.00       | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES                    | 400-499         | 4,159.63                       | 3,407.31  | 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         | 1,467.44                       | 340.00    | 0.00       | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER EXPENDITURES                |                 | 29,103.69                      | 14,491.30 | 0.00       | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES                      | 1000-9899       | 29,488.65                      | 14,689.30 | 210,456.25 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES                         |                 |                                |           |            |      |      |      |
| TRANSFERS OUT                           | 9910<br>920-929 | 116,433.05                     | 23,930.64 | 0.00       | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES                         | 9900-9999       |                                |           |            |      |      |      |
| TOTAL OTHER FUND USES (NET)             | 900-997         | 0.00                           | 0.00      | 0.00       | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 116,433.05                     | 23,930.64 | 0.00       | 0.00 | 0.00 | 0.00 |
| TOTAL EXPEND, & OTHER FUND USES (NET)   |                 | 145,921.70                     | 38,619.94 | 210,456.25 | 0.00 | 0.00 | 0.00 |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-A-27

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>----- | 9850<br>----- | GOVERNMENTAL - SPECIAL REVENUE<br>(Memo Only)<br>----- |
|--|-----------------|---------------|--|
| EXPENDITURES                                     | 1000-9899       |               |  |
| INSTRUCTIONAL SERVICES                           | 1000-1999       |               |  |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 7,429,226.61   |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 2,478,920.16   |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 3,021,492.78   |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 4,675,388.15   |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 16,445.00  |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 50,010.29  |
| TOTAL INSTRUCTIONAL SERVICES                     |                 | 0.00          | 17,671,482.99  |
| INSTRUCTIONAL SUPPORT SERVICES                   | 2000-2999       |               |  |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 4,570,789.23   |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 1,367,374.76   |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 4,960,127.03   |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 889,554.57   |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 0.00   |
| OTHER OBJECTS                                    | 600-997         | 0.00          | 294,946.29   |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES             |                 | 0.00          | 12,082,791.88  |
| OPERATION & MAINTENANCE                          | 3000-3999       |               |  |
| PERSONAL SERVICES                                | 010-199         | 0.00          | 0.00   |
| EMPLOYEE BENEFITS                                | 200-299         | 0.00          | 0.00   |
| PURCHASED SERVICES                               | 300-399         | 0.00          | 25,552.76  |
| MATERIALS & SUPPLIES                             | 400-499         | 0.00          | 46,700.59  |
| CAPITAL OUTLAY                                   | 500-599         | 0.00          | 0.00   |
| OTHER OBJECTS                                    | 600-977         | 0.00          | 0.00   |
| TOTAL OPERATION & MAINTENANCE                    |                 | 0.00          | 72,253.35  |

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-B-27

| FUND TYPES<br>DESCRIPTION - COST CENTER | ACCT #    | 9850  | (Memo Only)   |
|---|-----------|-------|---------------|
| -----                                   | -----     | ----- | -----         |
| AUXILIARY SERVICES                      | 4000-4999 |       |               |
| PERSONAL SERVICES                       | 010-199   | 0.00  | 5,658,090.69  |
| EMPLOYEE BENEFITS                       | 200-299   | 0.00  | 2,862,978.53  |
| PURCHASED SERVICES                      | 300-399   | 0.00  | 374,062.81    |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00  | 6,968,011.69  |
| CAPITAL OUTLAY                          | 500-599   | 0.00  | 98,236.00     |
| OTHER OBJECTS                           | 600-997   | 0.00  | 789,750.99    |
| TOTAL AUXILIARY SERVICES                |           | 0.00  | 16,751,130.71 |
| GENERAL ADMINISTRATIVE SERVICES         | 6000-6999 |       |               |
| PERSONAL SERVICES                       | 010-199   | 0.00  | 78,218.34     |
| EMPLOYEE BENEFITS                       | 200-299   | 0.00  | 20,375.59     |
| PURCHASED SERVICES                      | 300-399   | 0.00  | 779,016.11    |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00  | 17,644.42     |
| CAPITAL OUTLAY                          | 500-599   | 0.00  | 0.00          |
| OTHER OBJECTS                           | 600-997   | 0.00  | 344,183.46    |
| TOTAL GENERAL ADMINISTRATIVE SERVICES   |           | 0.00  | 1,239,437.92  |
| 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  | 0.00          |
| MATERIALS & SUPPLIES                    | 400-499   | 0.00  | 0.00          |
| CAPITAL OUTLAY                          | 500-599   | 0.00  | 0.00          |
| OTHER OBJECTS                           | 600-997   | 0.00  | 0.00          |
| TOTAL CAPITAL OUTLAY - REAL PROPERTY    |           | 0.00  | 0.00          |
| DEBT SERVICE                            | 8000-8999 |       |               |
| PRINCIPLE                               | 931-931   | 0.00  | 0.00          |
| INTEREST                                | 932-932   | 0.00  | 0.00          |
| OTHER OBJECTS                           | 300-997   | 0.00  | 0.00          |
| TOTAL DEBT SERVICE                      |           | 0.00  | 0.00          |



BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-II-II-C-27

| FUND TYPES<br>DESCRIPTION - COST CENTER<br>----- | ACCT #<br>-----              | 9850<br>----- | GOVERNMENTAL - SPECIAL REVENUE<br>(Memo Only)<br>----- |
|--|------------------------------|---------------|--|
| OTHER EXPENDITURES                               | 9000-9899                    |               |  |
| PERSONAL SERVICES                                | 010-199                      | 0.00          | 4,339,851.10   |
| EMPLOYEE BENEFITS                                | 200-299                      | 0.00          | 794,860.52   |
| PURCHASED SERVICES                               | 300-399                      | 0.00          | 561,126.73   |
| MATERIALS & SUPPLIES                             | 400-499                      | 0.00          | 768,803.67   |
| CAPITAL OUTLAY                                   | 500-599                      | 0.00          | 0.00   |
| OTHER OBJECTS                                    | 600-977                      | 0.00          | 75,907.24  |
| TOTAL OTHER EXPENDITURES                         |                              | 0.00          | 6,540,549.26   |
| TOTAL EXPENDITURES                               | 1000-9899                    | 0.00          | 54,357,646.11  |
| OTHER FUND USES                                  |                              |               |  |
| TRANSFERS OUT                                    | 9910<br>920-929<br>9900-9999 | 0.00          | 765,249.18   |
| OTHER FUND USES                                  | 900-997                      | 0.00          | 0.00   |
| TOTAL OTHER FUND USES<br>(NET)                   |                              | 0.00          | 765,249.18   |
| TOTAL EXPEND, & OTHER FUND USES<br>(NET)         |                              | 0.00          | 55,122,895.29  |