BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1600	1603	1664
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	5,715,706.38	24,067,995.52	13,165,388.85	0.00	0.00	1,527,554.99
EMPLOYEE BENEFITS	200-299	1,939,231.93	8,063,693.70	4,378,499.39	0.00	0.00	461,818.73
PURCHASED SERVICES	300-399	0.00	11,341.72	142,366.74	0.00	0.00	2,060.50
MATERIALS & SUPPLIES	400-499	1,229.74	55,020.16	200,222.33	0.00	0.00	3,571.89
CAPITAL OUTLAY	500-599	0.00	0.00	54,705.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	9,585.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		7,656,168.05	32,198,051.10	17,950,767.31	0.00	0.00	1,995,006.11
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	6,086.05	0.00	0.00	155,162.87
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,069.51	0.00	0.00	43,425.86
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	7,160.92
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,166.70	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	9,322.26	0.00	0.00	205,749.65
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	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1600	1603	1664
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	139.76
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	139.76
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-1

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1100	1200	1500	1600	1603	1664
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	7,656,168.05	32,198,051.10	17,960,089.57	0.00	0.00	2,200,895.52
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	7,656,168.05	32,198,051.10	17,960,089.57	0.00	0.00	2,200,895.52

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1700	1750	1810	1815	1890	2000
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	670,479.56	0.00	31,811.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	217,079.93	0.00	14,765.34	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	1,554.49	0.00	8,015.37	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		889,113.98	0.00	54,591.71	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	355,324.62	0.00	317,824.36	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	113,338.76	0.00	98,555.47	0.00	0.00	0.00
PURCHASED SERVICES	300-399	126.34	0.00	288.75	13,431.78	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	687.90	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	4,000.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		468,789.72	0.00	417,356.48	17,431.78	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	14,356.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,129.86	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 OPERATION & MAINTENANCE		15,485.86	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1700	1750	1810	1815	1890	2000
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-2

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	1700	1750	1810	1815	1890	2000
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	1,373,389.56	0.00	471,948.19	17,431.78	0.00	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,373,389.56	0.00	471,948.19	17,431.78	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	2200	2300	2400	2800	2900	3000
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	2,572,762.32	2,071,938.01	609,066.80	2,199,040.46	0.00
EMPLOYEE BENEFITS	200-299	0.00	836,635.88	683,556.17	202,286.74	720,986.26	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	4,026,524.84	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	34,315.80	12,660.41	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	3,409,398.20	2,755,494.18	845,669.34	6,959,211.97	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	1,375,669.79	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	403,665.24	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,656.88	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	22,256.77	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	1,803,248.68	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	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	2200	2300	2400	2800	2900	3000
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,349,613.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	1,349,613.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	118,979.74	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	25,425.99	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	44,721.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	189,126.73	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	2200	2300	2400	2800	2900	3000
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	3,409,398.20	2,755,494.18	845,669.34	10,301,200.38	0.00
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	0.00	3,409,398.20	2,755,494.18	845,669.34	10,301,200.38	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3500	3600	3800	4000	4110	4190
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	4,117,192.05	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,374,623.93	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	323.02	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	161,514.04	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	99,177.00	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	5,752,830.04	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	256,167.40	0.00	164,123.97	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	78,574.31	0.00	46,889.79	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	5,546.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	630.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		334,741.71	0.00	217,189.76	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	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3500	3600	3800	4000	4110	4190
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-4

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	3500	3600	3800	4000	4110	4190
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	334,741.71	0.00	5,970,019.80	0.00	0.00	0.00
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	334,741.71	0.00	5,970,019.80	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4200	4300	4400	4500	4501	4502
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	100,665.40	110,889.98	131,333.98	82,606.00	397,339.00
EMPLOYEE BENEFITS	200-299	0.00	18,069.51	16,086.81	22,669.72	12,601.55	60,484.06
PURCHASED SERVICES	300-399	0.00	0.00	96.00	143,686.07	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	107,644.68	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	118,734.91	127,072.79	405,334.45	95,207.55	457,823.06
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	112,913.89	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	18,536.48	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	7,871.15	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	139,321.52	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	8,187.50	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	8,187.50	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4200	4300	4400	4500	4501	4502
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	340,475.19	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	61,980.88	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	66,216.21	12,536.36	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	468,672.28	12,536.36	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4200	4300	4400	4500	4501	4502
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	879,578.63	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	215,325.29	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	250.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	135.75	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		1,095,289.67	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,095,289.67	118,734.91	595,745.07	565,379.83	95,207.55	457,823.06
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,095,289.67	118,734.91	595,745.07	565,379.83	95,207.55	457,823.06

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4503	4504	4505	4506	4507	4508
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	506,206.35	0.00	37,900.00	59,750.00	0.00	97,972.84
EMPLOYEE BENEFITS	200-299	68,987.03	0.00	6,480.49	9,888.49	0.00	15,470.91
PURCHASED SERVICES	300-399	2,700.00	0.00	0.00	2,200.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		577,893.38	0.00	44,380.49	71,838.49	0.00	113,443.75
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	4,077.50	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	731.93	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	4,809.43	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	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4503	4504	4505	4506	4507	4508
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4503	4504	4505	4506	4507	4508
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	577,893.38	0.00	49,189.92	71,838.49	0.00	113,443.75
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	577,893.38	0.00	49,189.92	71,838.49	0.00	113,443.75

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4510	4600	4711	4712	4800	4900
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	153,400.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	24,120.40	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		177,520.40	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4510	4600	4711	4712	4800	4900
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	639.80	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	639.80	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-7

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	4510	4600	4711	4712	4800	4900
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	118,866.80	161,607.38	143,812.10	592,545.58	0.00
EMPLOYEE BENEFITS	200-299	0.00	19,040.18	59,357.78	53,305.24	67,385.95	0.00
PURCHASED SERVICES	300-399	0.00	0.00	19,146.32	0.00	15,254.57	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	12,878.72	0.00	8,691.78	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	70.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	137,906.98	253,060.20	197,117.34	683,877.88	0.00
TOTAL EXPENDITURES	1000-9899	177,520.40	137,906.98	253,700.00	197,117.34	683,877.88	0.00
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	177,520.40	137,906.98	253,700.00	197,117.34	683,877.88	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-8

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	5100	5900	8100	8210	8220	8230
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	19,804,024.41	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	7,013,901.38	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	138,194.98	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,169,159.87	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	29,125,280.64	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	17,474.16	0.00	0.00	5,092,301.91	6,471,263.92	9,977,463.34
EMPLOYEE BENEFITS	200-299	4,609.97	0.00	0.00	1,595,942.95	2,084,720.53	3,237,569.14
PURCHASED SERVICES	300-399	45.06	0.00	0.00	293,140.78	79,892.33	62,799.44
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	155,001.04	90,886.12	12,058.61
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	126,240.16	8,600.00	1,335.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		22,129.19	0.00	0.00	7,262,626.84	8,735,362.90	13,291,225.53
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	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-8

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	5100	5900	8100	8210	8220	8230
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-8

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	5100	5900	8100	8210	8220	8230
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	22,129.19	0.00	29,125,280.64	7,262,626.84	8,735,362.90	13,291,225.53
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	22,129.19	0.00	29,125,280.64	7,262,626.84	8,735,362.90	13,291,225.53

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-9

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8239	8300	8310	8320	8330	8340
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	469.71	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	70.09	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	1,396.77	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		1,936.57	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	783,908.67	568,039.91	8,239,390.55	263,601.70	0.00
EMPLOYEE BENEFITS	200-299	0.00	250,587.74	152,242.25	3,228,171.89	70,337.20	0.00
PURCHASED SERVICES	300-399	0.00	56,462.00	43,468.65	11,597,072.24	33,644.50	246.50
MATERIALS & SUPPLIES	400-499	0.00	0.00	52,258.38	880,944.60	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	35.00	1,105.00	1,976.36	0.00
TOTAL OPERATION & MAINTENANCE		0.00	1,090,958.41	816,044.19	23,946,684.28	369,559.76	246.50

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-9

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8239	8300	8310	8320	8330	8340
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-9

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8239	8300	8310	8320	8330	8340
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	1,936.57	1,090,958.41	816,044.19	23,946,684.28	369,559.76	246.50
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,936.57	1,090,958.41	816,044.19	23,946,684.28	369,559.76	246.50

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-10

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8350	8410	8420	8600	8610	8620
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	19,808.40	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	226,620.42	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		246,428.82	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-10

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8350	8410	8420	8600	8610	8620
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	2,213,394.61	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	1,243,310.53	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	126,263.20	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	912,282.50	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	1,865.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	4,497,115.84	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	75,600.00	994,122.99
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	5,783.40	259,557.14
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	410,146.30	136,203.26
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	42,041.88	20,267.32
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	6,837.00	85,615.72
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	540,408.58	1,495,766.43
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-10

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8350	8410	8420	8600	8610	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	246,428.82	4,497,115.84	0.00	0.00	540,408.58	1,495,766.43
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	246,428.82	4,497,115.84	0.00	0.00	540,408.58	1,495,766.43

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-11

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8630	8640	8650	8690	9100	9500
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-11

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8630	8640	8650	8690	9100	9500
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	1,576,706.76	972,093.75	0.00	29,854.66	0.00	0.00
EMPLOYEE BENEFITS	200-299	482,067.63	288,095.85	0.00	129,871.07	0.00	0.00
PURCHASED SERVICES	300-399	99,165.23	172,344.85	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	35,373.92	38,731.49	0.00	2,431.78	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	77,958.16	1,535.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		2,271,271.70	1,472,800.94	0.00	162,157.51	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-11

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8630	8640	8650	8690	9100	9500
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	2,271,271.70	1,472,800.94	0.00	162,157.51	0.00	0.00
OTHER FUND USES							
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	2,271,271.70	1,472,800.94	0.00	162,157.51	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-A-12

FUND TYPES					GOVERNMENTAL - GENERAL	
DESCRIPTION - PROGRAM	ACCT #	9510	9540	9600	9700	(Memo Only)
REVENUES	1000-8999					
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	78,231,023.90
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	26,161,938.35
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	4,469,493.87
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	2,754,908.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	153,882.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	9,585.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	111,780,831.90
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	24,306,323.49
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	7,727,700.03
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	471,959.43
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	284,453.91
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	140,805.16
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	32,931,242.02
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	9,869,296.83
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	3,702,468.94
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	11,758,889.79
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,159,823.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	3,116.36
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	26,493,595.32

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-B-12

FUND TYPES					GOVERNMENTAL - GENERAL	
DESCRIPTION - PROGRAM	ACCT #	9510	9540	9600	9700	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	2,553,869.80
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,305,291.41
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,555,408.33
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	912,282.50
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	1,865.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	6,328,717.04
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	3,767,357.90
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	1,190,801.08
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	862,580.64
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	138,846.39
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	171,945.88
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	6,131,531.89
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT A-III-I-C-12

FUND TYPES					GOVERNMENTAL - GENERAL	
DESCRIPTION - PROGRAM	ACCT #	9510	9540	9600	9700	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	169,265.99	0.00	0.00	2,065,676.48
EMPLOYEE BENEFITS	200-299	0.00	15,468.26	0.00	0.00	429,882.70
PURCHASED SERVICES	300-399	0.00	3,016.00	0.00	0.00	37,666.89
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	21,706.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	70.00
TOTAL OTHER EXPENDITURES		0.00	187,750.25	0.00	0.00	2,555,002.32
TOTAL EXPENDITURES	1000-9899	0.00	187,750.25	0.00	0.00	186,220,920.49
OTHER FUND USES						
9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	7,508,212.33	7,508,212.33
	9900-9999					
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	7,508,212.33	7,508,212.33
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	0.00	187,750.25	0.00	7,508,212.33	193,729,132.82