BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-A-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3280-0	3310-0	4110-0	4110-1
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	6,563,617.00	117,476.00	0.00	588,906.00	15,255,873.24	1,424,288.67
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		6,563,617.00	117,476.00	0.00	588,906.00	15,255,873.24	1,424,288.67
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	3,236,440.48	0.00	0.00	0.00	1,473,643.79	0.00
EMPLOYEE BENEFITS	200-299	1,433,623.46	0.00	0.00	0.00	381,807.25	0.00
PURCHASED SERVICES	300-399	262,874.47	0.00	0.00	91,298.33	2,173,487.14	350,000.00
MATERIALS & SUPPLIES	400-499	2,329.39	0.00	0.00	313,675.24	2,364,520.79	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	27,094.00	9,200.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	284,280.32	0.00
TOTAL INSTRUCTIONAL SERVICES		4,935,267.80	0.00	0.00	432,067.57	6,686,939.29	350,000.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	1,068,535.63	0.00	0.00	60.00	3,035,572.62	0.00
EMPLOYEE BENEFITS	200-299	379,095.40	0.00	0.00	4.82	948,634.90	0.00
PURCHASED SERVICES	300-399	908.81	0.00	0.00	50,412.66	497,215.70	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	160,304.91	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	86,968.50	86,703.75	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		1,448,539.84	0.00	0.00	137,445.98	4,728,431.88	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	600-997	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 - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-B-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3280-0	3310-0	4110-0	4110-1
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	20,388.02	0.00	0.00	12,292.14	18,939.66	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		20,388.02	0.00	0.00	12,292.14	18,939.66	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	79,281.87	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	24,895.27	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	18,827.32	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	124.92	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	82,952.51	1,484.70	0.00	7,100.31	192,690.97	18,000.48
TOTAL GENERAL ADMIN SERVICES		82,952.51	1,484.70	0.00	7,100.31	315,820.35	18,000.48
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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-C-1

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	3210-0	3220-0	3280-0	3310-0	4110-0	4110-1
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	49,524.28	82,852.00	0.00	0.00	2,533,397.88	851,347.50
EMPLOYEE BENEFITS	200-299	26,944.55	29,905.36	0.00	0.00	719,918.03	105,940.69
PURCHASED SERVICES	300-399	0.00	3,233.94	0.00	0.00	31,464.33	99,000.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	215,411.82	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	5,550.00	0.00
TOTAL OTHER EXPENDITURES		76,468.83	115,991.30	0.00	0.00	3,505,742.06	1,056,288.19
TOTAL EXPENDITURES	1000-9899	6,563,617.00	117,476.00	0.00	588,906.00	15,255,873.24	1,424,288.67
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	(0.00)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	(0.00)	(0.00)	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-A-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4116-0	4120-0	4121-1	4122-0	4130-0	4136-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	69,720.66	0.00	0.00	1,355,883.00	2,932,222.29	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		69,720.66	0.00	0.00	1,355,883.00	2,932,222.29	0.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	50,847.96	0.00	0.00	564,731.98	1,119,934.30	0.00
EMPLOYEE BENEFITS	200-299	18,709.80	0.00	0.00	161,435.61	398,865.66	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	109,447.66	0.00	0.00
MATERIALS & SUPPLIES	400-499	162.90	0.00	0.00	175,741.48	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		69,720.66	0.00	0.00	1,011,356.73	1,518,799.96	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	144,453.57	292,358.45	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	44,757.97	55,654.55	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	42,495.78	776,668.84	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	374.80	93,891.80	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	2,610.00	115,165.66	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	234,692.12	1,333,739.30	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	39,783.60	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,262.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	41,045.60	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-B-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4116-0	4120-0	4121-1	4122-0	4130-0	4136-0
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	3,175.00	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	3,175.00	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	17,135.96	37,058.11	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	17,135.96	37,058.11	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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-C-2

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4116-0	4120-0	4121-1	4122-0	4130-0	4136-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	40,596.92	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	7,880.67	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	33,168.82	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	9,456.10	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	48,477.59	42,624.92	0.00
TOTAL EXPENDITURES	1000-9899	69,720.66	0.00	0.00	1,355,883.00	2,932,222.29	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	(0.00)	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-A-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4139-0	4150-0	4195-0	4222-0	5101-0	5101-7
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	104,891.46	35,000.00	0.00	12,790,336.61	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	1,108,195.51	701,162.94
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	482,047.38	0.00
TOTAL REVENUES		0.00	104,891.46	35,000.00	0.00	14,380,579.50	701,162.94
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	67,823.90	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	32,666.25	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	567.85	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	101,058.00	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	1,945.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	1,945.00	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	600-997	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 - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-B-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4139-0	4150-0	4195-0	4222-0	5101-0	5101-7
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	5,539,988.31	33,575.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,993,436.82	6,797.87
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	267,289.37	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	7,007,135.17	293.94
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	1,812,313.49	54,665.48
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	0.00	17,620,163.16	95,332.29
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	1,325.64	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	1,325.64	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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-C-3

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	4139-0	4150-0	4195-0	4222-0	5101-0	5101-7
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	472.50	0.00	0.00	0.00	134,440.25
EMPLOYEE BENEFITS	200-299	0.00	90.32	0.00	0.00	0.00	25,062.10
PURCHASED SERVICES	300-399	0.00	0.00	35,000.00	0.00	0.00	40,118.99
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	344,352.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	562.82	35,000.00	0.00	0.00	543,973.94
TOTAL EXPENDITURES	1000-9899	0.00	104,891.46	35,000.00	0.00	17,620,163.16	639,306.23
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	2,729,676.50	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	1,499.50	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	2,731,176.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	2,731,176.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(508,407.66)	61,856.71
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	4,226,041.44	1,105,946.76
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	3,717,633.78	1,167,803.47

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-A-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	5330-0	5990-0	5994-0	5995-0	5999-0	6921-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	187,780.07	264,630.01	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	693,992.22
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	187,780.07	264,630.01	0.00	693,992.22
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	117,284.73	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,027.19	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	118,311.92	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	24,784.69	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	4,092.75	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	92,777.20	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	22,194.86	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 SERV		0.00	0.00	0.00	143,849.50	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	600-997	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 - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-B-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	5330-0	5990-0	5994-0	5995-0	5999-0	6921-0
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	1,313.78
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	1,313.78
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	2,468.59	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	2,468.59	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 PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	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 SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-C-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - FUND SOURCE	ACCT#	5330-0	5990-0	5994-0	5995-0	5999-0	6921-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	251,307.01	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	46,439.02	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	9,502.29	0.00	0.00	91,066.56
MATERIALS & SUPPLIES	400-499	0.00	0.00	11,115.17	0.00	0.00	88,824.76
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	7,497.08
TOTAL OTHER EXPENDITURES		0.00	0.00	318,363.49	0.00	0.00	187,388.40
TOTAL EXPENDITURES	1000-9899	0.00	0.00	318,363.49	264,630.01	0.00	188,702.18
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	130,583.42	0.00	0.00	1,700.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929 9900-9999	0.00	0.00	0.00	0.00	0.00	477,879.78
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	130,583.42	0.00	0.00	(476,179.78)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	130,583.42	0.00	0.00	(476,179.78)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	29,110.26
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	309,556.58
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	0.00	0.00	338,666.84

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8425-0	(Memo Only)
REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	41,690,625.01
LOCAL REVENUES	6000-7999	1,484,037.43	0.00	3,987,388.10
OTHER REVENUES	8000-8999	0.00	0.00	482,047.38
TOTAL REVENUES		1,484,037.43	0.00	46,160,060.49
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	6,513,422.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,427,108.03
PURCHASED SERVICES	300-399	591,532.69	0.00	3,695,925.02
MATERIALS & SUPPLIES	400-499	1,127,487.32	0.00	3,985,512.16
CAPITAL OUTLAY	500-599	0.00	0.00	36,294.00
OTHER OBJECTS	600-997	57,995.04	0.00	342,275.36
TOTAL INSTRUCTIONAL SERVICES		1,777,015.05	0.00	17,000,536.98
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	4,565,764.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,432,240.39
PURCHASED SERVICES	300-399	78,338.91	2,470,661.66	4,009,479.56
MATERIALS & SUPPLIES	400-499	203,543.74	225,389.88	705,699.99
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	11,314.11	0.00	304,707.02
TOTAL INSTRUCTIONAL SUPPORT SERV		293,196.76	2,696,051.54	11,017,891.92
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	8,505.09	49,583.45	97,872.14
MATERIALS & SUPPLIES	400-499	43,852.45	0.00	45,114.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		52,357.54	49,583.45	142,986.59

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-B-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8425-0	(Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	5,573,563.31
EMPLOYEE BENEFITS	200-299	0.00	0.00	3,000,234.69
PURCHASED SERVICES	300-399	70,301.32	0.00	393,699.29
MATERIALS & SUPPLIES	400-499	0.00	0.00	7,007,429.11
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	1,866,978.97
TOTAL AUXILIARY SERVICES		70,301.32	0.00	17,841,905.37
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	79,281.87
EMPLOYEE BENEFITS	200-299	0.00	0.00	24,895.27
PURCHASED SERVICES	300-399	0.00	977,978.22	996,805.54
MATERIALS & SUPPLIES	400-499	0.00	0.00	124.92
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	360,217.27
TOTAL GENERAL ADMIN SERVICES		0.00	977,978.22	1,461,324.87
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00

BIRMINGHAM CITY BOE
FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-II-C-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE		
DESCRIPTION - FUND SOURCE	ACCT#	7101-0	8425-0	(Memo Only)
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OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	3,943,938.34
EMPLOYEE BENEFITS	200-299	0.00	0.00	962,180.74
PURCHASED SERVICES	300-399	0.00	0.00	342,554.93
MATERIALS & SUPPLIES	400-499	168,406.73	0.00	828,111.08
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	41,652.20	0.00	64,155.38
TOTAL OTHER EXPENDITURES		210,058.93	0.00	6,140,940.47
TOTAL EXPENDITURES	1000-9899	2,402,929.60	3,723,613.21	53,605,586.20
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	1,214,022.79	3,723,613.21	7,799,595.92
OTHER FINANCING SOURCES	9000-9997 9910	4,727.33	0.00	6,226.83
TRANSFERS OUT	920-929 9900-9999	244,390.81	0.00	722,270.59
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL	(NET)	974,359.31	3,723,613.21	7,083,552.16
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	974,359.31	3,723,613.21	7,083,552.16
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	55,467.14	0.00	(361,973.55)
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,494,124.55	0.00	7,135,669.33
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	1,549,591.69	0.00	6,773,695.78