

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

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2120-0	2130-0	2202-0	2210-0	6002-0
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REVENUES:	1000-8999						
STATE REVENUES	1000-2999	474,000.00	2,333,058.38	17,713.00	0.00	245,439.55	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	6,500.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		474,000.00	2,333,058.38	17,713.00	0.00	245,439.55	6,500.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	6,911.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	9,900.00	0.00	95,892.73	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	9,900.00	0.00	102,803.73	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	728.75	0.00	0.00	0.00	16,657.60
MATERIALS & SUPPLIES	400-499	0.00	7,981.94	0.00	31,729.46	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	43,949.95	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	8,710.69	0.00	75,679.41	0.00	16,657.60
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	1,142,373.21	47,837.09	41,285.00	0.00	206,199.30
MATERIALS & SUPPLIES	400-499	0.00	985,211.71	0.00	15,045.59	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	23,403.07	0.00	7,495.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	16,022.00	0.00	37,958.70	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	2,167,009.99	47,837.09	101,784.29	0.00	206,199.30



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EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	GOVERNMENTAL - CAPITAL PROJECTS				2210-0	6002-0
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	3,129,239.22	47,837.09	293,917.43	245,439.55	1,279,446.36	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	5,427,287.50	
9910								
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	330,600.00	
9900-9999								
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	5,096,687.50	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	5,096,687.50	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(Under) EXP & OTHER FUND USES	(NET)	474,000.00	(796,180.84)	(30,124.09)	(293,917.43)	0.00	3,823,741.14	
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	1,065,810.02	74,043.00	325,039.23	0.00	1,920,280.41	
ENDING FUND BALANCE - SEP 30	(NET)	474,000.00	269,629.18	43,918.91	31,121.80	0.00	5,744,021.55	

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT A-I-IV-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				
		6510-0	8410-0	8430-0	8431-0	(Memo Only)
REVENUES:	1000-8999					
STATE REVENUES	1000-2999	0.00	2,476,405.62	0.00	0.00	5,546,616.55
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	7,291,031.19	0.00	0.00	0.00	7,297,531.19
OTHER REVENUES	8000-8999	41,785.99	0.00	1,323,482.28	2,773,712.00	4,138,980.27
TOTAL REVENUES		7,332,817.18	2,476,405.62	1,323,482.28	2,773,712.00	16,983,128.01
EXPENDITURES:	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
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	2,386,034.85	0.00	0.00	0.00	2,392,945.85
MATERIALS & SUPPLIES	400-499	419,731.00	0.00	0.00	0.00	525,523.73
CAPITAL OUTLAY	500-599	56,166.00	0.00	0.00	0.00	56,166.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		2,861,931.85	0.00	0.00	0.00	2,974,635.58
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
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	635,438.44	0.00	0.00	0.00	652,824.79
MATERIALS & SUPPLIES	400-499	575,055.25	0.00	0.00	0.00	614,766.65
CAPITAL OUTLAY	500-599	71,608.17	0.00	0.00	0.00	115,558.12
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		1,282,101.86	0.00	0.00	0.00	1,383,149.56
OPERATION & MAINTENANCE	3000-3999					
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	1,560,068.47	0.00	0.00	0.00	2,997,763.07
MATERIALS & SUPPLIES	400-499	134,278.52	0.00	0.00	0.00	1,134,535.82
CAPITAL OUTLAY	500-599	26,906.00	0.00	0.00	0.00	57,804.07
OTHER OBJECTS	600-997	578,428.11	0.00	0.00	0.00	632,408.81
TOTAL OPERATION & MAINTENANCE		2,299,681.10	0.00	0.00	0.00	4,822,511.77

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EXHIBIT A-I-IV-B-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6510-0	8410-0	GOVERNMENTAL - CAPITAL PROJECTS		
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AUXILIARY SERVICES	4000-4999					
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	22,223.21	0.00	0.00	0.00	962,796.45
MATERIALS & SUPPLIES	400-499	272,732.50	0.00	0.00	0.00	272,732.50
CAPITAL OUTLAY	500-599	503,498.00	0.00	0.00	0.00	503,498.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		798,453.71	0.00	0.00	0.00	1,739,026.95
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
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	293,701.49	0.00	0.00	0.00	307,351.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,425.05
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 GENERAL ADMIN SERVICES		293,701.49	0.00	0.00	0.00	308,776.54
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	983,866.23	0.00	0.00	0.00	1,169,816.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	8,163,592.10	0.00	1,323,482.28	0.00	10,604,773.69
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		9,147,458.33	0.00	1,323,482.28	0.00	11,774,589.87
DEBT SERVICES	8000-8999					
PRINCIPAL	931-931	0.00	1,673,104.32	0.00	0.00	1,673,104.32
INTEREST	932-932	0.00	803,301.30	0.00	2,773,712.00	3,577,013.30
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	2,476,405.62	0.00	2,773,712.00	5,250,117.62

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EXHIBIT A-I-IV-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6510-0	8410-0	GOVERNMENTAL - CAPITAL PROJECTS		
-----	-----	-----	-----	8430-0	8431-0	(Memo Only)
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OTHER EXPENDITURES	9000-9899					
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	2,054.50	0.00	0.00	0.00	2,054.50
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 OTHER EXPENDITURES		2,054.50	0.00	0.00	0.00	2,054.50
TOTAL EXPENDITURES	1000-9899	16,685,382.84	2,476,405.62	1,323,482.28	2,773,712.00	28,254,862.39
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	17,895.00	0.00	0.00	0.00	5,445,182.50
9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	330,600.00
9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	17,895.00	0.00	0.00	0.00	5,114,582.50
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	17,895.00	0.00	0.00	0.00	5,114,582.50
EXCESS REVENUES & OTHER FINANCING SRCS OVER(Under) EXP & OTHER FUND USES	(NET)	(9,334,670.66)	0.00	0.00	0.00	(6,157,151.88)
BEGINNING FUND BALANCE - OCT 1	0300-0399	37,119,711.83	0.00	0.00	0.00	40,504,884.49
ENDING FUND BALANCE - SEP 30	(NET)	27,785,041.17	0.00	0.00	0.00	34,347,732.61