

BIRMINGHAM CITY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL						
		1110-0	1220-0	1221-0	1222-0	1230-0	1240-0	
REVENUES:	1000-8999							
STATE REVENUES	1000-2999	109,573,549.00	775,998.00	27,147.00	157,028.38	1,596,154.00	0.00	
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00	
LOCAL REVENUES	6000-7999	26,008,770.00	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		135,582,319.00	775,998.00	27,147.00	157,028.38	1,596,154.00	0.00	
EXPENDITURES:	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	71,895,558.52	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	26,480,111.10	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	103.73	0.00	0.00	154,994.15	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		98,375,773.35	0.00	0.00	154,994.15	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	16,652,840.23	470,951.88	20,717.00	0.00	1,178,518.94	0.00	
EMPLOYEE BENEFITS	200-299	6,040,252.49	182,072.66	6,035.00	0.00	417,635.06	0.00	
PURCHASED SERVICES	300-399	0.00	43,532.19	395.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	79,391.27	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	50.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERV		22,693,092.72	775,998.00	27,147.00	0.00	1,596,154.00	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	8,264,814.86	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	3,665,888.22	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		11,930,703.08	0.00	0.00	0.00	0.00	0.00	



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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT A-I-I-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1240-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	31,858.19	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	11,349.69	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		43,207.88	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	135,582,319.00	775,998.00	27,147.00	157,028.38	1,596,154.00	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING 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	70,368.69	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	70,368.69	0.00	0.00





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EXHIBIT A-I-I-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1252-0	1260-0	1260-9	1275-0	1285-0	1310-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	58,846.00	0.00	4,213.14	35,392.00	0.00	5,763,871.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
9910							
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING 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	(4,213.14)	(0.00)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	4,213.14	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	(0.00)	0.00	0.00

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EXHIBIT A-I-I-A-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					1720-0	1810-0
		1410-0	1412-0	1520-0	1660-0			
REVENUES:	1000-8999							
STATE REVENUES	1000-2999	944,150.00	0.00	32,249.00	15,000.00	783,733.34	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	0.00	
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		944,150.00	0.00	32,249.00	15,000.00	783,733.34	0.00	
EXPENDITURES:	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	447,027.88	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	190,777.84	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	66,922.44	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	2,057.44	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		706,785.60	0.00	0.00	0.00	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	119,762.62	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	41,316.21	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	26,703.30	1,493.36	
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	655.00	
TOTAL INSTRUCTIONAL SUPPORT SERV		161,078.83	0.00	0.00	0.00	26,703.30	2,148.36	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	57,730.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	14,062.50	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		71,792.50	0.00	0.00	0.00	0.00	0.00	





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EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1410-0	1412-0	1520-0	1660-0	1720-0	1810-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	3,760.00	0.00	23,979.19	11,905.25	431,352.84	0.00
EMPLOYEE BENEFITS	200-299	733.07	0.00	8,269.81	3,094.75	201,760.44	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	268.30	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	123,740.84	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		4,493.07	0.00	32,249.00	15,000.00	757,122.42	0.00
TOTAL EXPENDITURES	1000-9899	944,150.00	0.00	32,249.00	15,000.00	783,825.72	2,148.36
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	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING 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	(92.38)	(2,148.36)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	891.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	891.00	0.00	0.00	(92.38)	(2,148.36)





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EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		2120-0	2130-0	2241-0	2254-0	2901-0	6001-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	513,151.97
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	169,362.61
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	2,581.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	23,412.84
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	299,000.78
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	1,007,509.22
TOTAL EXPENDITURES	1000-9899	0.00	0.00	0.00	0.00	760,949.15	45,332,464.82
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	304,813.89
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	4,057,575.75
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	660.00	9,450,352.74
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	(660.00)	(5,087,963.10)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(660.00)	(5,087,963.10)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	17,540.00	0.00	0.00	(135,411.65)	4,166,267.87
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	297.00	(93,673.47)	23,218,026.47
ENDING FUND BALANCE - SEP 30	(NET)	0.00	17,540.00	0.00	297.00	(229,085.12)	27,384,294.34

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FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-I-I-A-5 TOTAL	
		6921-0	6922-0	6990-0	8995-0	8997-0	(Memo Only)	
REVENUES:	1000-8999							
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	120,500,047.77	
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	543,850.04	
LOCAL REVENUES	6000-7999	0.00	0.00	207,562.66	0.00	0.00	79,829,190.45	
OTHER REVENUES	8000-8999	0.00	0.00	0.00	84,767.65	16,615.00	438,178.06	
TOTAL REVENUES		0.00	0.00	207,562.66	84,767.65	16,615.00	201,311,266.32	
EXPENDITURES:	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	9,655.00	0.00	0.00	76,454,121.82	
EMPLOYEE BENEFITS	200-299	0.00	0.00	764.66	0.00	0.00	27,685,105.74	
PURCHASED SERVICES	300-399	0.00	0.00	17,046.05	0.00	0.00	7,985,871.96	
MATERIALS & SUPPLIES	400-499	0.00	0.00	112,598.63	0.00	0.00	2,084,844.77	
CAPITAL OUTLAY	500-599	0.00	0.00	14,995.00	0.00	0.00	14,995.00	
OTHER OBJECTS	600-997	0.00	0.00	16,151.00	0.00	0.00	79,864.35	
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	171,210.34	0.00	0.00	114,304,803.64	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	23,410,391.70	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	8,080,983.90	
PURCHASED SERVICES	300-399	0.00	0.00	14,751.37	0.00	0.00	1,134,429.86	
MATERIALS & SUPPLIES	400-499	0.00	0.00	13,987.84	0.00	0.00	385,826.40	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	9,954.16	0.00	0.00	166,551.19	
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	38,693.37	0.00	0.00	33,178,183.05	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	9,237,864.34	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	3,799,776.65	
PURCHASED SERVICES	300-399	0.00	0.00	18,690.60	0.00	0.00	13,006,376.27	
MATERIALS & SUPPLIES	400-499	0.00	0.00	7,120.86	0.00	0.00	1,462,366.33	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	321,902.63	
OTHER OBJECTS	600-997	0.00	0.00	2,136.44	0.00	0.00	47,762.67	
TOTAL OPERATION & MAINTENANCE		0.00	0.00	27,947.90	0.00	0.00	27,876,048.89	



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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
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FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-I-I-C-5 TOTAL	
		6921-0	6922-0	6990-0	8995-0	8997-0	(Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	781,904.15	22,036.25	0.00	0.00	1,819,947.84	
EMPLOYEE BENEFITS	200-299	0.00	175,870.01	3,500.84	0.00	0.00	573,941.22	
PURCHASED SERVICES	300-399	2,000.00	0.00	5,310.00	0.00	0.00	10,159.32	
MATERIALS & SUPPLIES	400-499	0.00	0.00	5,788.79	0.00	0.00	152,942.47	
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	299,000.78	
TOTAL OTHER EXPENDITURES		2,000.00	957,774.16	36,635.88	0.00	0.00	2,855,991.63	
TOTAL EXPENDITURES	1000-9899	2,000.00	957,774.16	299,671.41	342,570.97	214,781.93	193,688,554.04	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	957,774.16	0.00	0.00	0.00	1,262,588.05	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	1,831.19	0.00	3,957.40	4,063,364.34	
	9910							
TRANSFERS OUT	920-929	0.00	0.00	4,500.00	0.00	0.00	9,455,512.74	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	(NET)	0.00	957,774.16	(2,668.81)	0.00	3,957.40	(4,129,560.35)	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	957,774.16	(2,668.81)	0.00	3,957.40	(4,129,560.35)	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(2,000.00)	0.00	(94,777.56)	(257,803.32)	(194,209.53)	3,493,151.93	
BEGINNING FUND BALANCE - OCT 1	0300-0399	(518.17)	0.00	1,120,460.16	257,803.32	194,209.53	24,772,077.67	
ENDING FUND BALANCE - SEP 30	(NET)	(2,518.17)	0.00	1,025,682.60	0.00	0.00	28,265,229.60	