

BIRMINGHAM CITY BOE
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-II-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		1100	1200	1500	1750	1810	1890
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	32,000.00	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	32,000.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	202,455.77	1,699,819.32	1,199,439.45	48,000.00	68,037.51	75,372.08
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						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	202,455.77	1,699,819.32	1,199,439.45	48,000.00	68,037.51	75,372.08

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EXHIBIT A-III-II-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		2300	2400	2800	2900	3500	3600
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	155,257.96	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	39,494.72	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	194,752.68	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,437,354.23	976,078.61	16,353.55	4,009,368.23	300.00	8,673.09
OTHER FUND USES							
TRANSFERS OUT	9910 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 OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	1,437,354.23	976,078.61	16,353.55	4,009,368.23	300.00	8,673.09

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EXHIBIT A-III-II-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4200	4400	4500	4711	4712
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	7,316.40	0.00	0.00	434,193.67	0.00	0.00
MATERIALS & SUPPLIES	400-499	383,499.58	0.00	0.00	323,331.31	0.00	0.00
CAPITAL OUTLAY	500-599	86,462.12	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	7,131.50	0.00	0.00	63,220.36	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		484,409.60	0.00	0.00	820,745.34	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	65,467.02	0.00	0.00	4,607.76	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,500.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	52,819.00	0.00	19,300.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		118,286.02	0.00	19,300.00	6,107.76	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	600.00	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	600.00	0.00	0.00

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EXHIBIT A-III-II-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		3800	4200	4400	4500	4711	4712
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	126,324.79
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	54,510.32
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	3,592.45
MATERIALS & SUPPLIES	400-499	0.00	2,454.31	0.00	0.00	0.00	7,864.13
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	454.00
TOTAL OTHER EXPENDITURES		0.00	2,454.31	0.00	0.00	0.00	192,745.69
TOTAL EXPENDITURES	1000-9899	602,695.62	2,454.31	62,416.37	835,334.10	0.00	194,765.12
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						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	602,695.62	2,454.31	62,416.37	835,334.10	0.00	194,765.12

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EXHIBIT A-III-II-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					
		4800	4900	5100	8100	8210	8220
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	2,070,809.49	101,266.28	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	296,109.83	21,040.75	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	88,406.21	27,457.27	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	11,691.81	578.76	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	792.05	4,294.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		2,467,809.39	154,637.06	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	2,467,809.39	154,637.06	336,492.43	8,135,214.11	1,313,806.05	6,730,659.35
OTHER FUND USES							
TRANSFERS OUT	9910 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 OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND. OTHER FUND USES	(NET)	2,467,809.39	154,637.06	336,492.43	8,135,214.11	1,313,806.05	6,730,659.35

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EXHIBIT A-III-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8230	8310	8320	8340	8420	8620
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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	1,516,536.62	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	504,819.38	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	40,261.24	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	101,479.23	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	8,866.20	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,171,962.67	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	11,535.00	5,283.66	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,232.75	30,559.66	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	13,767.75	35,843.32	0.00	0.00	0.00

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EXHIBIT A-III-II-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8230	GOVERNMENTAL - SPECIAL REVENUE				8420	8620
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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	36,069.10	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	219,288.18	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	255,357.28	0.00	
TOTAL EXPENDITURES	1000-9899	2,171,962.67	13,767.75	35,843.32	0.00	18,733,384.43	265,433.80	
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							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPEND. OTHER FUND USES	(NET)	2,171,962.67	13,767.75	35,843.32	0.00	18,733,384.43	265,433.80	

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EXHIBIT A-III-II-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8630	GOVERNMENTAL - SPECIAL REVENUE				9600	9700
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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	141,838.90	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	37,851.15	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	179,690.05	0.00	
TOTAL EXPENDITURES	1000-9899	68,580.45	0.00	405,968.57	41,265.63	179,690.05	0.00	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	667,302.17	
OTHER FUND USES	9900-9999							
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	667,302.17	
TOTAL EXPEND, OTHER FUND USES	(NET)	68,580.45	0.00	405,968.57	41,265.63	179,690.05	667,302.17	

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FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
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REVENUES	1000-8999	
EXPENDITURES	1000-9899	
INSTRUCTIONAL SERVICES	1000-1999	
PERSONAL SERVICES	010-199	4,355,210.84
EMPLOYEE BENEFITS	200-299	1,686,814.93
PURCHASED SERVICES	300-399	4,161,905.52
MATERIALS & SUPPLIES	400-499	7,252,884.44
CAPITAL OUTLAY	500-599	86,462.12
OTHER OBJECTS	600-997	94,961.12
TOTAL INSTRUCTIONAL SERVICES		17,638,238.97
INSTRUCTIONAL SUPPORT SERVICES	2000-2999	
PERSONAL SERVICES	010-199	5,386,067.48
EMPLOYEE BENEFITS	200-299	1,747,467.01
PURCHASED SERVICES	300-399	3,962,155.24
MATERIALS & SUPPLIES	400-499	414,855.81
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	364,194.47
TOTAL INSTRUCTIONAL SUPPORT SERVICES		11,874,740.01
OPERATION & MAINTENANCE	3000-3999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	17,418.66
MATERIALS & SUPPLIES	400-499	32,792.41
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	0.00
TOTAL OPERATION & MAINTENANCE		50,211.07

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FUND TYPES DESCRIPTION - PROGRAM	ACCT #	TOTAL (Memo Only)
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AUXILIARY SERVICES	4000-4999	
PERSONAL SERVICES	010-199	5,561,057.81
EMPLOYEE BENEFITS	200-299	3,107,111.22
PURCHASED SERVICES	300-399	405,210.23
MATERIALS & SUPPLIES	400-499	7,431,181.89
CAPITAL OUTLAY	500-599	210,096.00
OTHER OBJECTS	600-997	1,833,779.37
TOTAL AUXILIARY SERVICES		18,548,436.52
 GENERAL ADMINISTRATIVE SERVICES	 6000-6999	
PERSONAL SERVICES	010-199	247,204.92
EMPLOYEE BENEFITS	200-299	86,000.37
PURCHASED SERVICES	300-399	150.39
MATERIALS & SUPPLIES	400-499	658.57
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	527,079.51
TOTAL GENERAL ADMINISTRATIVE SERVICES		861,093.76
 CAPITAL OUTLAY - REAL PROPERTY	 7000-7999	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	41,265.63
OTHER OBJECTS	600-997	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		41,265.63
 DEBT SERVICE	 8000-8999	
PRINCIPLE	931-931	0.00
INTEREST	932-932	0.00
OTHER OBJECTS	300-997	0.00
TOTAL DEBT SERVICE		0.00

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FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES	9000-9899	
PERSONAL SERVICES	010-199	2,453,658.52
EMPLOYEE BENEFITS	200-299	411,155.62
PURCHASED SERVICES	300-399	187,525.03
MATERIALS & SUPPLIES	400-499	383,716.09
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-977	43,391.20
TOTAL OTHER EXPENDITURES		3,479,446.46
TOTAL EXPENDITURES	1000-9899	52,493,432.42
OTHER FUND USES		
TRANSFERS OUT	9910 920-929	667,302.17
OTHER FUND USES	9900-9999	
TOTAL OTHER FUND USES	900-997 (NET)	0.00 667,302.17
TOTAL EXPEND. OTHER FUND USES	(NET)	53,160,734.59