

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1100	GOVERNMENTAL - GENERAL			1664	1700
			1200	1500	1603		
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	889,133.18	4,485,251.74	3,316,944.98	0.00	151,403.19	71,728.96
EMPLOYEE BENEFITS	200-299	338,060.45	1,717,827.95	1,267,691.23	0.00	49,525.81	28,285.97
PURCHASED SERVICES	300-399	0.00	620.84	22,942.33	2,402.72	0.00	40,851.43
MATERIALS & SUPPLIES	400-499	0.00	55,163.05	38,052.68	0.00	0.00	1,350.83
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		1,227,193.63	6,258,863.58	4,645,631.22	2,402.72	200,929.00	142,217.19
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	79,627.68
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	25,038.57
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	2,488.85
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	107,155.10
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	2,720.00	1,495.00	0.00	53,992.00
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	2,720.00	1,495.00	0.00	53,992.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-I-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1100	GOVERNMENTAL - GENERAL			1664	1700
			1200	1500	1603		
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	1,227,193.63	6,258,863.58	4,648,351.22	3,897.72	200,929.00	303,364.29
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	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,227,193.63	6,258,863.58	4,648,351.22	3,897.72	200,929.00	303,364.29

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EXHIBIT A-III-I-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL						
		1810	1815	2300	2400	2800	2900	
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	84,886.05	8,250.50	505,474.40	1,074,233.30	150,674.46	1,116,358.67	
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	0.00	0.00	0.00	0.00	0.00	0.00	
(NET)		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	84,886.05	8,250.50	505,474.40	1,074,233.30	150,674.46	1,116,358.67	

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EXHIBIT A-III-I-A-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	3600	GOVERNMENTAL - GENERAL			4400	4500
			3700	3800	4300		
REVENUES	1000-8999						
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	53,423.09	519,198.96	5,500.00	6,000.00	138,748.08
EMPLOYEE BENEFITS	200-299	0.00	20,078.60	194,170.50	1,075.82	1,184.40	32,099.59
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	10,776.28
MATERIALS & SUPPLIES	400-499	0.00	0.00	28,695.29	0.00	0.00	241.89
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	73,501.69	742,064.75	6,575.82	7,184.40	181,865.84
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	100,322.56	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	35,536.73	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		135,859.29	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	47,835.44	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	27,389.05	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	75,224.49	0.00	0.00	0.00

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EXHIBIT A-III-I-C-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					
		3600	3700	3800	4300	4400	4500
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	135,859.29	73,501.69	817,289.24	6,575.82	7,505.40	183,747.98
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	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)	135,859.29	73,501.69	817,289.24	6,575.82	7,505.40	183,747.98

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EXHIBIT A-III-I-C-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4501	GOVERNMENTAL - GENERAL			4506	4510
			4502	4503	4505		
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	1,352.40	3,800.00	9,343.90	147.49	0.00	466.84
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	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	1,352.40	3,800.00	9,343.90	147.49	0.00	466.84

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EXHIBIT A-III-I-C-5

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4711	GOVERNMENTAL - GENERAL				8220	8230
-----	-----	-----	4712	8100	8210	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	131,616.61	127,189.82	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	64,088.29	54,157.27	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	2,161.08	132,199.52	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	42,602.32	12,469.58	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	135.00	0.00	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		240,468.30	326,151.19	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	240,468.30	326,151.19	879,695.04	1,393,170.39	2,119,302.03	1,885,526.71	
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)	240,468.30	326,151.19	879,695.04	1,393,170.39	2,119,302.03	1,885,526.71	

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EXHIBIT A-III-I-A-6

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - PROGRAM	ACCT #	8310	8320	8410	8610	8620	8630
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	154,658.25	1,021,894.17	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	12,328.01	489,074.83	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	138,610.54	2,257,468.71	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	199,464.27	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	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		305,596.80	3,967,901.98	0.00	0.00	0.00	0.00

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EXHIBIT A-III-I-C-6

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8310	GOVERNMENTAL - GENERAL			8610	8620	8630
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OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	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	0.00
PURCHASED SERVICES	300-399	0.00	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	0.00
CAPITAL OUTLAY	500-599	0.00	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	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	305,596.80	3,967,901.98	1,309,002.75	487,797.30	365,653.31	509,907.81	
OTHER FUND USES								
9910								
TRANSFERS OUT	920-929	0.00	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	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	305,596.80	3,967,901.98	1,309,002.75	487,797.30	365,653.31	509,907.81	

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FUND TYPES		GOVERNMENTAL - GENERAL					EXHIBIT A-III-I-B-7
DESCRIPTION - PROGRAM	ACCT #	8640	8690	9100	9200	9700	TOTAL (Memo Only)
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	806,132.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	458,952.55
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	223,680.28
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	176,807.06
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	1,665,572.85
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	152,582.35	0.00	0.00	0.00	0.00	754,386.39
EMPLOYEE BENEFITS	200-299	55,334.02	0.00	0.00	0.00	0.00	244,194.11
PURCHASED SERVICES	300-399	17,368.39	13,390.24	0.00	0.00	0.00	560,057.49
MATERIALS & SUPPLIES	400-499	1,398.55	972.34	0.00	0.00	0.00	11,321.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,622.28	0.00	0.00	0.00	40,067.48
TOTAL GENERAL ADMINISTRATIVE SERVICES		226,683.31	19,984.86	0.00	0.00	0.00	1,610,026.59
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	136,822.72	0.00	0.00	136,822.72
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	136,822.72	0.00	0.00	136,822.72
DEBT SERVICE	8000-8999						
PRINCIPLE	931-931	0.00	0.00	0.00	378,292.39	0.00	378,292.39
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	378,292.39	0.00	378,292.39

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FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - GENERAL					EXHIBIT A-III-I-C-7	
		8640	8690	9100	9200	9700	TOTAL (Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	258,806.43	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	118,245.56	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	134,360.60	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	55,071.90	
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	135.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	566,619.49	
TOTAL EXPENDITURES	1000-9899	226,683.31	19,984.86	136,822.72	378,292.39	0.00	31,374,023.76	
OTHER FUND USES								
TRANSFERS OUT	9910							
	920-929	0.00	0.00	0.00	0.00	1,054,522.43	1,054,522.43	
	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	1,054,522.43	1,054,522.43	
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	226,683.31	19,984.86	136,822.72	378,292.39	1,054,522.43	32,428,546.19	

BESSEMER CITY BOARD OF EDUCATION
 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 #	1100	GOVERNMENTAL - SPECIAL REVENUE				1890	2300
-----	-----	-----	1200	1500	1815	-----	-----	
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	33,049.46	422,048.54	324,698.16	0.00	0.00	380,280.77	
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)	33,049.46	422,048.54	324,698.16	0.00	0.00	380,280.77	

BESSEMER CITY BOARD OF EDUCATION
 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-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	2400	GOVERNMENTAL - SPECIAL REVENUE				3800	4300
-----	-----	-----	2900	3600	3700	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	119,217.50	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	21,835.82	
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	141,053.32	
TOTAL EXPENDITURES	1000-9899	288,618.24	273,939.93	2,053.88	9,494.13	75,668.46	143,525.63	
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)	288,618.24	273,939.93	2,053.88	9,494.13	75,668.46	143,525.63	

BESSEMER CITY BOARD OF EDUCATION
 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-3

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	4400	GOVERNMENTAL - SPECIAL REVENUE				4900	8100
			4500	4712	4800			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	7,616.38	120,265.40	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	5,328.11	22,519.45	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	1,750.80	1,324.00	7,434.82	0.00	
MATERIALS & SUPPLIES	400-499	2,425.28	0.00	2,004.71	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		2,425.28	0.00	16,700.00	144,108.85	7,434.82	0.00	
TOTAL EXPENDITURES	1000-9899	25,986.85	142,057.29	16,700.00	144,108.85	7,434.82	968,191.50	
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)	25,986.85	142,057.29	16,700.00	144,108.85	7,434.82	968,191.50	

BESSEMER CITY BOARD OF EDUCATION
 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-A-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - PROGRAM	ACCT #	8210	8220	8230	8310	8410	8420
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	94,419.24	93,220.97	84,805.80	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	32,179.95	21,781.64	29,428.16	0.00	0.00	0.00
PURCHASED SERVICES	300-399	28,280.69	603,371.51	139.56	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	53,879.88	180,345.54	3,624.48	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	11,276.80	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		208,759.76	898,719.66	129,274.80	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	4,625.00	0.00	35,182.60
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	4,625.00	0.00	35,182.60

BESSEMER CITY BOARD OF EDUCATION
 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-4

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8210	GOVERNMENTAL - SPECIAL REVENUE				8410	8420
-----	-----	-----	-----	-----	-----	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	148,506.92	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	19,561.42	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	37,717.02	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	268,986.25	
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	31,323.95	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00	506,095.56	
TOTAL EXPENDITURES	1000-9899	208,759.76	898,719.66	129,274.80	4,625.00	2,170.30	4,374,235.02	
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)	208,759.76	898,719.66	129,274.80	4,625.00	2,170.30	4,374,235.02	

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-III-II-C-5 TOTAL	
		8600	8620	8690	9600	9700	(Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	395,606.20	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	69,244.80	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	48,226.64	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	849.21	0.00	274,265.45	
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	945.09	0.00	32,269.04	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	1,794.30	0.00	819,612.13	
TOTAL EXPENDITURES	1000-9899	514.82	249,634.90	63,479.02	1,794.30	0.00	9,191,064.09	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	1,109.32	1,109.32	
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)	0.00	0.00	0.00	0.00	1,109.32	1,109.32	
TOTAL EXPEND. OTHER FUND USES	(NET)	514.82	249,634.90	63,479.02	1,794.30	1,109.32	9,192,173.41	

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-III-A-1

FUND TYPES			
DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
-----	-----	-----	-----
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-III-B-1

FUND TYPES			
DESCRIPTION - PROGRAM	ACCT #	9200	(Memo Only)
-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	754,552.22	754,552.22
INTEREST	932-932	346,071.12	346,071.12
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		1,100,623.34	1,100,623.34

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-III-C-1

FUND TYPES DESCRIPTION - PROGRAM -----	ACCT # -----	9200 -----	(Memo Only) -----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,100,623.34	1,100,623.34
OTHER FUND USES			
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00
TOTAL EXPEND, OTHER FUND USES	(NET)	1,100,623.34	1,100,623.34

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-IV-A-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	9100	GOVERNMENTAL - CAPITAL PROJECTS	
-----	-----	-----	-----	9200	(Memo Only)
-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	45,110.66	0.00	0.00	45,110.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		45,110.66	0.00	0.00	45,110.66

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-IV-B-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	8320	9100	9200	(Memo Only)

AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999				
PRINCIPLE	931-931	0.00	149,567.39	263,862.63	413,430.02
INTEREST	932-932	0.00	19,709.53	141,082.40	160,791.93
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	169,276.92	404,945.03	574,221.95

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-IV-C-1

FUND TYPES	GOVERNMENTAL - CAPITAL PROJECTS				
DESCRIPTION - PROGRAM	ACCT #	8320	9100	9200	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	45,110.66	169,276.92	404,945.03	619,332.61
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	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
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	45,110.66	169,276.92	404,945.03	619,332.61

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2017

EXHIBIT A-III-V-A-

1

FUND TYPE DESCRIPTION - PROGRAM -----	ACCT # -----	PROPRIETARY - ENTERPRISE (Memo Only) -----
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910 920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)	0.00

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEP 30, 2017

EXHIBIT A-III-VI-A-

1

FUND TYPE DESCRIPTION - PROGRAM -----	ACCT # -----	PROPRIETARY - INTERNAL SERVICE (Memo Only) -----
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910 920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEPTEMBER 30	(NET)	0.00

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VII-
 A-1

FUND TYPE DESCRIPTION - PROGRAM -----	ACCT # -----	FIDUCIARY - NON EXPENDABLE TRUST (Memo Only) -----
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910 920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-C-1

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	1200	FIDUCIARY - EXPENDABLE TRUST			8100	8230
-----	-----	-----	1500	4400	4500	-----	-----
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	794.75	476.00	249.36	7,292.23	29,748.43	25.00
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						
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	794.75	476.00	249.36	7,292.23	29,748.43	25.00

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-A-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	(Memo Only)
-----	-----	-----	-----
REVENUES	1000-8999		
EXPENDITURES	1000-9899		
INSTRUCTIONAL SERVICES	1000-1999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	1,500.05
MATERIALS & SUPPLIES	400-499	0.00	36,142.20
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	37,642.25
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	25.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	25.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-B-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	(Memo Only)

AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	918.52
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	918.52
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00
DEBT SERVICE	8000-8999		
PRINCIPLE	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00

BESSEMER CITY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY PROGRAM
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-III-VIII-C-2

FUND TYPES DESCRIPTION - PROGRAM	ACCT #	9600	(Memo Only)
-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-977	337.50	337.50
TOTAL OTHER EXPENDITURES		337.50	337.50
TOTAL EXPENDITURES	1000-9899	337.50	38,923.27
OTHER FUND USES			
TRANSFERS OUT	9910 920-929	0.00	0.00
OTHER FUND USES	9900-9999		
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00
TOTAL EXPENDITURES, OTHER FUND USES	(NET)	337.50	38,923.27