

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

EXHIBIT A-I-I-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1110-0	1220-0	1221-0	1222-0	1230-0	1252-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	18,133,690.00	176,984.00	35,411.00	26,745.00	380,000.00	11,316.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	3,490,740.00	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		21,624,430.00	176,984.00	35,411.00	26,745.00	380,000.00	11,316.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	10,523,940.35	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	4,004,027.37	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	249,869.72	0.00	0.00	0.00	0.00	6,610.61
MATERIALS & SUPPLIES	400-499	342,665.04	0.00	10,980.27	26,745.00	0.00	4,705.39
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		15,120,502.48	0.00	10,980.27	26,745.00	0.00	11,316.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	3,010,285.09	74,743.41	0.00	0.00	276,516.98	0.00
EMPLOYEE BENEFITS	200-299	1,080,287.19	26,893.48	0.00	0.00	100,905.42	0.00
PURCHASED SERVICES	300-399	166,034.86	74,443.29	3,106.22	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	5,085.05	903.82	21,324.51	0.00	2,577.60	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		4,261,692.19	176,984.00	24,430.73	0.00	380,000.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	539,657.86	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	301,828.20	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,770.15	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		843,256.21	0.00	0.00	0.00	0.00	0.00





BESSEMER CITY BOARD OF EDUCATION  
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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-I-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1275-0	1279-0	1310-0	1410-0	1413-0	1520-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	12,374.00	2,910.00	1,303,574.00	131,190.00	88,358.00	10,457.00
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		12,374.00	2,910.00	1,303,574.00	131,190.00	88,358.00	10,457.00
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	19,252.44	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	13,372.80	0.00	0.00
PURCHASED SERVICES	300-399	3,837.78	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	8,536.22	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		12,374.00	0.00	0.00	32,625.24	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	2,000.00	0.00	69,867.72	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	287.49	0.00	23,894.92	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	11,990.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	622.51	0.00	0.00	18,821.40	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	2,910.00	0.00	93,762.64	30,811.40	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	4,802.12	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	4,802.12	0.00	0.00



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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
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EXHIBIT A-I-I-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1275-0	1279-0	1310-0	1410-0	1413-0	1520-0
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	10,457.00
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	10,457.00
TOTAL EXPENDITURES	1000-9899	12,374.00	2,910.00	1,303,574.00	131,190.00	30,811.40	10,457.00
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 SRCES OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	57,546.60	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	57,546.60	0.00

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EXHIBIT A-I-I-A-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1720-0	1760-0	2259-0	2901-0	6001-0	6991-0
REVENUES:	1000-8999						
STATE REVENUES	1000-2999	380,492.54	0.00	1,053.93	245,093.10	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	368,172.51	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	0.00	0.00	8,873,608.71	5,271.37
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	314,036.18	0.00
TOTAL REVENUES		380,492.54	0.00	1,053.93	245,093.10	9,555,817.40	5,271.37
EXPENDITURES:	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	54,807.96	367,704.80	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	20,347.92	203,333.84	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	489,171.07	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	82,062.48	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	75,155.88	1,142,272.19	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	66,732.45	489,041.79	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	13,267.55	172,067.52	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	88,512.22	351,290.36	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	20,386.54	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	5,824.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	75.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	168,512.22	1,038,685.21	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	684,730.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	226,963.69	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	2,447,713.98	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	199,464.27	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	3,558,871.94	0.00

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EXHIBIT A-I-I-B-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1720-0	1760-0	2259-0	2901-0	6001-0	6991-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	147,209.65	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	66,433.58	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	62,751.79	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	85,603.83	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	361,998.85	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	495,533.24	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	158,590.57	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	1,425.00	558,632.49	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	11,321.12	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	40,067.48	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	1,425.00	1,264,144.90	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	136,822.72	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	136,822.72	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	378,292.39	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	378,292.39	0.00

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EXHIBIT A-I-I-C-3

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					
		1720-0	1760-0	2259-0	2901-0	6001-0	6991-0
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	237,946.40	0.00	0.00	0.00	20,860.03	0.00
EMPLOYEE BENEFITS	200-299	110,192.93	0.00	0.00	0.00	8,052.63	0.00
PURCHASED SERVICES	300-399	1,356.25	0.00	0.00	0.00	133,004.35	0.00
MATERIALS & SUPPLIES	400-499	30,996.96	0.00	0.00	0.00	13,617.94	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	135.00	0.00
TOTAL OTHER EXPENDITURES		380,492.54	0.00	0.00	0.00	175,669.95	0.00
TOTAL EXPENDITURES	1000-9899	380,492.54	0.00	0.00	245,093.10	8,056,758.15	0.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	109.32	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	648,480.79	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	648,590.11	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	648,590.11	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	1,053.93	0.00	2,147,649.36	5,271.37
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	21,317.02	0.00	0.00	7,206,496.96	2,821,562.52
ENDING FUND BALANCE - SEP 30	(NET)	0.00	21,317.02	1,053.93	0.00	9,354,146.32	2,826,833.89

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EXHIBIT A-I-I-A-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8996-0	GOVERNMENTAL - GENERAL (Memo Only)
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REVENUES:	1000-8999			
STATE REVENUES	1000-2999	0.00	0.00	20,939,648.57
FEDERAL REVENUES	3000-5999	0.00	0.00	368,172.51
LOCAL REVENUES	6000-7999	0.00	0.00	12,369,620.08
OTHER REVENUES	8000-8999	36,716.34	19,832.72	370,585.24
TOTAL REVENUES		36,716.34	19,832.72	34,048,026.40
EXPENDITURES:	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	10,965,705.55
EMPLOYEE BENEFITS	200-299	0.00	0.00	4,241,081.93
PURCHASED SERVICES	300-399	0.00	0.00	749,489.18
MATERIALS & SUPPLIES	400-499	0.00	0.00	475,694.40
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	16,431,971.06
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	3,989,187.44
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,417,603.57
PURCHASED SERVICES	300-399	0.00	0.00	695,376.95
MATERIALS & SUPPLIES	400-499	0.00	0.00	69,721.43
CAPITAL OUTLAY	500-599	0.00	0.00	5,824.00
OTHER OBJECTS	600-997	0.00	0.00	75.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	6,177,788.39
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	1,224,387.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	528,791.89
PURCHASED SERVICES	300-399	0.00	0.00	2,454,286.25
MATERIALS & SUPPLIES	400-499	0.00	0.00	199,464.27
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	4,406,930.27

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EXHIBIT A-I-I-B-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8996-0	GOVERNMENTAL - GENERAL (Memo Only)
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AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	806,132.96
EMPLOYEE BENEFITS	200-299	0.00	0.00	458,952.55
PURCHASED SERVICES	300-399	0.00	0.00	223,680.28
MATERIALS & SUPPLIES	400-499	0.00	0.00	176,807.06
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	1,665,572.85
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	754,386.39
EMPLOYEE BENEFITS	200-299	0.00	0.00	244,194.11
PURCHASED SERVICES	300-399	0.00	0.00	560,057.49
MATERIALS & SUPPLIES	400-499	0.00	0.00	11,321.12
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	40,067.48
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	1,610,026.59
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	136,822.72
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	136,822.72
DEBT SERVICES	8000-8999			
PRINCIPAL	931-931	0.00	0.00	378,292.39
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	378,292.39

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

EXHIBIT A-I-I-C-4

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8995-0	8996-0	GOVERNMENTAL - GENERAL (Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	258,806.43
EMPLOYEE BENEFITS	200-299	0.00	0.00	118,245.56
PURCHASED SERVICES	300-399	0.00	0.00	134,360.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	55,071.90
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	135.00
TOTAL OTHER EXPENDITURES		0.00	0.00	566,619.49
TOTAL EXPENDITURES	1000-9899	0.00	0.00	31,374,023.76
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	0.00	0.00	109.32
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	648,480.79
9910				
TRANSFERS OUT	920-929	0.00	0.00	1,054,522.43
OTHER FUND USES	9900-9999			
TOTAL	900-997	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	(405,932.32)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	(405,932.32)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	36,716.34	19,832.72	2,268,070.32
BEGINNING FUND BALANCE - OCT 1	0300-0399	14,661.81	15,593.37	10,079,631.68
ENDING FUND BALANCE - SEP 30	(NET)	51,378.15	35,426.09	12,347,702.00













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

EXHIBIT A-I-II-A-3

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					TOTAL	
		5101-0	5101-6	5101-7	5199-0	7101-0	(Memo Only)	
REVENUES:	1000-8999							
STATE REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	3000-5999	2,648,324.39	501,168.30	0.00	67,903.61	0.00	7,465,252.14	
LOCAL REVENUES	6000-7999	167,536.32	0.00	0.00	0.00	541,085.78	708,622.10	
OTHER REVENUES	8000-8999	50,581.38	0.00	0.00	0.00	0.00	50,581.38	
TOTAL REVENUES		2,866,442.09	501,168.30	0.00	67,903.61	541,085.78	8,224,455.62	
EXPENDITURES:	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	907,982.62	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	503,839.09	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	44,650.79	132,104.10	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	462,854.70	1,121,017.87	
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	894.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	0.00	507,505.49	2,665,837.68	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	334,574.97	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	115,766.24	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	139.56	727,820.70	
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	3,624.48	252,787.60	
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	11,276.80	11,276.80	
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	15,040.84	1,442,226.31	
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	35,182.60	0.00	0.00	0.00	4,625.00	39,807.60	
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	600-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		35,182.60	0.00	0.00	0.00	4,625.00	39,807.60	



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

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-I-II-C-3	TOTAL
		5101-0	5101-6	5101-7	5199-0	7101-0	(Memo Only)	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	137,114.24	0.00	11,392.68	0.00	395,606.20	
EMPLOYEE BENEFITS	200-299	0.00	17,414.38	0.00	2,147.04	0.00	69,244.80	
PURCHASED SERVICES	300-399	0.00	37,717.02	0.00	0.00	0.00	48,226.64	
MATERIALS & SUPPLIES	400-499	0.00	234,313.34	0.00	34,672.91	3,274.49	274,265.45	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	31,323.95	0.00	0.00	945.09	32,269.04	
TOTAL OTHER EXPENDITURES		0.00	457,882.93	0.00	48,212.63	4,219.58	819,612.13	
TOTAL EXPENDITURES	1000-9899	3,868,139.46	457,882.93	0.00	48,212.63	573,521.27	9,191,064.09	
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	1,054,522.43	0.00	0.00	0.00	1,000.00	1,055,522.43	
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	1,109.32	1,109.32	
	9900-9999							
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	(NET)	1,054,522.43	0.00	0.00	0.00	(109.32)	1,054,413.11	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	1,054,522.43	0.00	0.00	0.00	(109.32)	1,054,413.11	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	52,825.06	43,285.37	0.00	19,690.98	(32,544.81)	87,804.64	
BEGINNING FUND BALANCE - OCT 1	0300-0399	553,214.81	100,612.67	0.00	0.00	475,970.77	1,129,807.25	
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	606,039.87	143,898.04	0.00	19,690.98	443,425.96	1,217,611.89	

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

EXHIBIT A-I-III-A-1

FUND TYPES	GOVERNMENTAL - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2256-0	8430-0	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	134,247.81	0.00	0.00	134,247.81
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	276.23	276.23
OTHER REVENUES	8000-8999	0.00	0.00	910,577.19	910,577.19
TOTAL REVENUES		134,247.81	0.00	910,853.42	1,045,101.23
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 SERV		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	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00

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

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2256-0	8430-0	GOVERNMENTAL - GENERAL (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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	108,757.95	55,794.27	590,000.00	754,552.22
INTEREST	932-932	25,489.86	0.00	320,581.26	346,071.12
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		134,247.81	55,794.27	910,581.26	1,100,623.34

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

EXHIBIT A-I-III-C-1

FUND TYPES					GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2256-0	8430-0	(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	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	134,247.81	55,794.27	910,581.26	1,100,623.34
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00
9910					
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999				
TOTAL	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(55,794.27)	272.16	(55,522.11)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	55,794.27	4.07	55,798.34
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	276.23	276.23

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

EXHIBIT A-I-III-A-1

FUND TYPES	GOVERNMENTAL - GENERAL				
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2256-0	8430-0	(Memo Only)
-----	-----	-----	-----	-----	-----
REVENUES:	1000-8999				
STATE REVENUES	1000-2999	134,247.81	0.00	0.00	134,247.81
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	0.00	0.00	276.23	276.23
OTHER REVENUES	8000-8999	0.00	0.00	910,577.19	910,577.19
TOTAL REVENUES		134,247.81	0.00	910,853.42	1,045,101.23
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 SERV		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	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 OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00

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

EXHIBIT A-I-III-B-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2256-0	8430-0	GOVERNMENTAL - GENERAL (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 ADMIN 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 PROP.		0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999				
PRINCIPAL	931-931	108,757.95	55,794.27	590,000.00	754,552.22
INTEREST	932-932	25,489.86	0.00	320,581.26	346,071.12
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		134,247.81	55,794.27	910,581.26	1,100,623.34

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

EXHIBIT A-I-III-C-1

FUND TYPES					GOVERNMENTAL - GENERAL
DESCRIPTION - FUND SOURCE	ACCT#	1320-0	2256-0	8430-0	(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	600-997	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	134,247.81	55,794.27	910,581.26	1,100,623.34
OTHER FINANCING SOURCES & FUND USES:					
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00
	9910				
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00
	9900-9999				
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00
TOTAL	(NET)	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
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(55,794.27)	272.16	(55,522.11)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	55,794.27	4.07	55,798.34
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	276.23	276.23

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-I-IV-A-1		TOTAL (Memo Only)
		1320-0	2120-0	2130-0	2256-0	8410-0	8411-0	
REVENUES:	1000-8999							
STATE REVENUES	1000-2999	50,830.19	482,644.59	2,623.00	0.00	338,346.41	8,828.00	883,272.19
FEDERAL REVENUES	3000-5999	0.00	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	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		50,830.19	482,644.59	2,623.00	0.00	338,346.41	8,828.00	883,272.19
EXPENDITURES:	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
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	600-997	0.00	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	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
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	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	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	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	36,282.66	0.00	0.00	0.00	8,828.00	45,110.66
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	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	36,282.66	0.00	0.00	0.00	8,828.00	45,110.66

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-I-IV-B-1		TOTAL (Memo Only)
		1320-0	2120-0	2130-0	2256-0	8410-0	8411-0	
AUXILIARY SERVICES	4000-4999							
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	600-997	0.00	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	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	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	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	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	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	600-997	0.00	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	0.00
DEBT SERVICES	8000-8999							
PRINCIPAL	931-931	0.00	214,646.89	0.00	0.00	198,783.13	0.00	413,430.02
INTEREST	932-932	0.00	21,228.65	0.00	0.00	139,563.28	0.00	160,791.93
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	235,875.54	0.00	0.00	338,346.41	0.00	574,221.95

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

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS				EXHIBIT A-I-IV-C-1		TOTAL (Memo Only)
		1320-0	2120-0	2130-0	2256-0	8410-0	8411-0	
OTHER EXPENDITURES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	600-997	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	0.00	272,158.20	0.00	0.00	338,346.41	8,828.00	619,332.61
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	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	0.00
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	(NET)	0.00	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	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(Under) EXP & OTHER FUND USES	(NET)	50,830.19	210,486.39	2,623.00	0.00	(0.00)	0.00	263,939.58
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	101,685.64	36,326.00	0.00	0.00	0.00	138,011.64
ENDING FUND BALANCE - SEP 30	(NET)	50,830.19	312,172.03	38,949.00	0.00	(0.00)	0.00	401,951.22

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

EXHIBIT A-I-V-A-1  
 PROPRIETARY - ENTERPRISE

FUND TYPE DESCRIPTION - FUND SOURCE -----	ACCT# -----	(Memo Only) -----
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	
TOTAL OPERATING REVENUES		0.00
		0.00
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
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES		0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00
OPERATING TRANSFERS IN	9200-9299	0.00
	9910	
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

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

EXHIBIT A-I-VI-A-1  
 PROPRIETARY - ENTERPRISE

FUND TYPE DESCRIPTION - FUND SOURCE -----	ACCT# -----	(Memo Only) -----
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	
TOTAL OPERATING REVENUES		0.00
		0.00
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
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES		0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00
OPERATING TRANSFERS IN	9200-9299	0.00
	9910	
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

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

EXHIBIT A-I-VII-A-1  
 PROPRIETARY - ENTERPRISE

FUND TYPE DESCRIPTION - FUND SOURCE -----	ACCT# -----	(Memo Only) -----
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	
TOTAL OPERATING REVENUES		0.00
		0.00
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
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES		0.00
INCOME(LOSS) BEFORE OPERATING TRANSFER	(NET)	0.00
OPERATING TRANSFERS IN	9200-9299 9910	0.00
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	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 FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	(Memo Only)
	-----	-----	-----
REVENUES:	1000-8999		
STATE REVENUES	1000-2999	0.00	0.00
FEDERAL REVENUES	3000-5999	0.00	0.00
LOCAL REVENUES	6000-7999	53,454.84	53,454.84
OTHER REVENUES	8000-8999	0.00	0.00
TOTAL REVENUES		53,454.84	53,454.84
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	1,500.05	1,500.05
MATERIALS & SUPPLIES	400-499	36,142.20	36,142.20
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		37,642.25	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	25.00	25.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		25.00	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	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

FIDUCIARY - EXPENDABLE TRUST

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

EXHIBIT A-I-VIII-B-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	(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	918.52	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		918.52	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 ADMIN 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 PROP.		0.00	0.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00

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

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT#	7501-0	(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	600-997	337.50	337.50
TOTAL OTHER EXPENDITURES		337.50	337.50
TOTAL EXPENDITURES	1000-9899	38,923.27	38,923.27
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00
	9910		
TRANSFERS OUT	920-929	0.00	0.00
	9900-9999		
OTHER FUND USES	900-997	0.00	0.00
TOTAL	(NET)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	14,531.57	14,531.57
BEGINNING FUND BALANCE - OCT 1	0300-0399	28,062.53	28,062.53
ENDING FUND BALANCE - SEP 30	(NET)	42,594.10	42,594.10