

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

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0015	0040	0060	0065	0080
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	1,080,438.99	2,099,279.02	849,133.44	919,644.59	2,334,829.19
EMPLOYEE BENEFITS	200-299	0.00	410,818.10	798,766.21	324,341.24	352,955.14	861,849.19
PURCHASED SERVICES	300-399	0.00	31,512.29	50,696.95	34,091.36	18,630.05	122,347.47
MATERIALS & SUPPLIES	400-499	0.00	15,332.63	24,153.79	11,386.28	12,656.90	42,089.86
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	1,538,102.01	2,972,895.97	1,218,952.32	1,303,886.68	3,361,115.71
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	293,852.57	465,252.29	300,120.46	329,601.77	590,005.03
EMPLOYEE BENEFITS	200-299	0.00	108,814.98	164,427.99	110,707.45	125,538.50	208,332.96
PURCHASED SERVICES	300-399	0.00	598.63	3,206.97	1,469.59	1,229.23	3,729.65
MATERIALS & SUPPLIES	400-499	0.00	3,077.74	937.77	845.35	63.80	1,102.49
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	406,343.92	633,825.02	413,142.85	456,433.30	803,170.13
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	77,488.50	79,522.60	69,072.82	72,106.40	143,484.35
EMPLOYEE BENEFITS	200-299	0.00	42,879.27	43,356.56	41,963.62	42,638.83	79,779.53
PURCHASED SERVICES	300-399	0.00	538,499.50	310,863.10	93,224.55	118,038.18	643,689.60
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	658,867.27	433,742.26	204,260.99	232,783.41	866,953.48



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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - GENERAL				0065	0080
-----	-----	-----	0015	0040	0060	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	121,792.10	0.00	0.00	7,140.14	0.00	
EMPLOYEE BENEFITS	200-299	0.00	59,129.25	0.00	0.00	3,777.95	0.00	
PURCHASED SERVICES	300-399	0.00	531.51	0.00	0.00	678.13	0.00	
MATERIALS & SUPPLIES	400-499	0.00	1,591.48	0.00	0.00	20,074.37	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	183,044.34	0.00	0.00	31,670.59	0.00	
TOTAL EXPENDITURES	1000-9899	0.00	2,786,678.54	4,040,463.25	1,836,356.16	2,109,208.98	5,031,351.31	
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)	0.00	2,786,678.54	4,040,463.25	1,836,356.16	2,109,208.98	5,031,351.31	

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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0090	0095	0120	2900	6000	8100
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	1,885,164.64	75,514.04	979,036.63	0.00	467,896.80	213,733.41
EMPLOYEE BENEFITS	200-299	712,788.03	29,540.56	384,619.72	0.00	174,470.94	169,353.81
PURCHASED SERVICES	300-399	57,158.55	58,613.86	80,729.77	0.00	7,805.40	33,058.80
MATERIALS & SUPPLIES	400-499	19,661.62	1,350.83	15,131.63	845.58	29,103.01	303,982.27
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		2,674,772.84	165,019.29	1,459,517.75	845.58	679,276.15	720,128.29
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	378,217.91	104,409.78	311,446.62	0.00	100,322.56	20,325.32
EMPLOYEE BENEFITS	200-299	142,759.70	39,173.33	112,388.08	0.00	35,536.73	7,431.84
PURCHASED SERVICES	300-399	96.00	65.94	1,495.24	0.00	0.00	199,448.48
MATERIALS & SUPPLIES	400-499	1,138.21	2,488.85	497.29	0.00	0.00	622.51
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		522,211.82	146,137.90	425,827.23	0.00	135,859.29	227,828.15
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	96,904.24	25,085.31	59,790.93	0.00	47,835.44	0.00
EMPLOYEE BENEFITS	200-299	56,385.95	8,231.44	25,820.24	0.00	27,389.05	0.00
PURCHASED SERVICES	300-399	118,789.28	93,016.42	99,067.71	0.00	7,551.74	10,242.38
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		272,079.47	126,333.17	184,678.88	0.00	82,776.23	10,242.38



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EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0090	GOVERNMENTAL - GENERAL			6000	8100
			0095	0120	2900		
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	2,684.37	0.00	0.00	0.00	0.00	127,189.82
EMPLOYEE BENEFITS	200-299	1,181.09	0.00	0.00	0.00	0.00	54,157.27
PURCHASED SERVICES	300-399	678.12	0.00	0.00	0.00	0.00	132,472.84
MATERIALS & SUPPLIES	400-499	20,165.97	0.00	0.00	0.00	0.00	2,783.08
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		24,709.55	0.00	0.00	0.00	0.00	316,738.01
TOTAL EXPENDITURES	1000-9899	3,493,773.68	437,490.36	2,070,023.86	845.58	899,681.82	1,274,936.83
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)	3,493,773.68	437,490.36	2,070,023.86	845.58	899,681.82	1,274,936.83

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EXHIBIT A-II-I-A-3

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8210	8211	8215	8220	8310	8320
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	151,242.81	119,092.58	0.00	157,821.68	0.00	0.00
EMPLOYEE BENEFITS	200-299	43,462.04	41,867.74	0.00	40,691.63	0.00	0.00
PURCHASED SERVICES	300-399	264,080.64	4,683.10	0.00	54,138.60	0.00	0.00
MATERIALS & SUPPLIES	400-499	903.82	4,971.48	0.00	2,999.77	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	5,824.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	75.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		459,689.31	176,438.90	0.00	255,726.68	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	154,658.25	368,327.41
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	12,328.01	132,502.92
PURCHASED SERVICES	300-399	4,267.70	1,750.00	13,507.80	0.00	487.26	336,918.30
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	199,464.27
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		4,267.70	1,750.00	13,507.80	0.00	167,473.52	1,037,212.90





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EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8210	GOVERNMENTAL - GENERAL			8310	8320
-----	-----	-----	8211	8215	8220	-----	-----
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	479,466.83	178,188.90	13,507.80	255,726.68	167,473.52	1,037,212.90
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)	479,466.83	178,188.90	13,507.80	255,726.68	167,473.52	1,037,212.90

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EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8410	GOVERNMENTAL - GENERAL			8609	8610
			8605	8607	8608		
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	61,034.80	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	21,578.99	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	247,467.00	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	330,080.79	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	56,938.58	170,470.74	129,692.44	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	19,454.51	62,486.90	44,371.24	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	87,631.45	4,933.01	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	5,516.80	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	76,393.09	320,589.09	184,513.49	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	245.00	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		245.00	0.00	0.00	0.00	0.00	0.00



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EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		8410	8605	8607	8608	8609	8610
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	10,457.00	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	10,457.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	1,700,492.61	76,393.09	663,526.88	184,513.49	224,283.31	314,623.53
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)	1,700,492.61	76,393.09	663,526.88	184,513.49	224,283.31	314,623.53

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EXHIBIT A-II-I-A-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8615	GOVERNMENTAL - GENERAL			9200	9300
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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	2,396.51	0.00	0.00	4,981.17	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		2,396.51	0.00	0.00	4,981.17	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	310,374.30	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	110,157.95	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	68,570.42	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	44,555.55	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		533,658.22	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	30,111.61	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	15,516.47	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	55,533.16	0.00	3,493.23
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	45,628.08	0.00	55,533.16	0.00	3,493.23

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EXHIBIT A-II-I-B-5

FUND TYPES		GOVERNMENTAL - GENERAL					
DESCRIPTION - COST CENTER	ACCT #	8615	8620	8630	8690	9200	9300
AUXILIARY SERVICES	4000-4999						
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 AUXILIARY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	248,402.27	310,801.77	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	77,196.32	108,400.07	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	26,101.14	85,841.63	185,041.50	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,317.38	4,789.34	2,494.85	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	11,636.20	75.00	5,622.28	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	365,653.31	509,907.81	193,158.63	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
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 CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999						
PRINCIPLE	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 SERVICE		0.00	0.00	0.00	0.00	378,292.39	0.00

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

EXHIBIT A-II-I-C-5

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8615	GOVERNMENTAL - GENERAL			9200	9300
-----	-----	-----	8620	8630	8690	-----	-----
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	536,054.73	411,281.39	509,907.81	253,672.96	378,292.39	3,493.23
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)	536,054.73	411,281.39	509,907.81	253,672.96	378,292.39	3,493.23

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

EXHIBIT A-II-I-A-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9310	9700	(Memo Only)
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 SERVICES		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	5,101.34	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	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		5,101.34	0.00	4,406,930.27



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

EXHIBIT A-II-I-B-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9310	9700	(Memo Only)
GOVERNMENTAL - GENERAL				
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 ADMINISTRATIVE 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 PROPERTY		0.00	0.00	136,822.72
DEBT SERVICE	8000-8999			
PRINCIPLE	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 SERVICE		0.00	0.00	378,292.39

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

EXHIBIT A-II-I-C-6

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9310	9700	(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	600-977	0.00	0.00	135.00
TOTAL OTHER EXPENDITURES		0.00	0.00	566,619.49
TOTAL EXPENDITURES	1000-9899	5,101.34	0.00	31,374,023.76
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	1,054,522.43	1,054,522.43
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00 0.00	0.00 1,054,522.43	0.00 1,054,522.43
TOTAL EXPEND & OTHER FUND USES	(NET)	5,101.34	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 COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				0065	0080
-----	-----	-----	0015	0040	0060	-----	-----	
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	78,918.09	161,488.08	35,784.46	79,942.31	142,404.42	
EMPLOYEE BENEFITS	200-299	0.00	53,475.19	78,601.47	15,402.62	50,351.44	90,567.14	
PURCHASED SERVICES	300-399	0.00	3,319.44	11,594.99	3,622.13	6,864.41	42,419.63	
MATERIALS & SUPPLIES	400-499	0.00	84,626.65	131,797.39	18,482.14	48,845.28	260,988.47	
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	0.00	
TOTAL INSTRUCTIONAL SERVICES		0.00	220,339.37	383,481.93	73,291.35	186,003.44	536,379.66	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	4,650.00	33,677.72	29,488.68	2,950.00	50,347.92	
EMPLOYEE BENEFITS	200-299	0.00	869.91	11,283.73	10,449.21	540.42	22,797.35	
PURCHASED SERVICES	300-399	0.00	18,770.70	69,182.63	8,620.86	22,972.82	125,654.62	
MATERIALS & SUPPLIES	400-499	0.00	2,547.85	6,433.00	617.51	587.17	8,849.10	
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	26,838.46	120,577.08	49,176.26	27,050.41	207,648.99	
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	5,754.45	7,029.45	2,941.25	3,685.50	9,104.45	
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	5,754.45	7,029.45	2,941.25	3,685.50	9,104.45	



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

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				0065	0080
-----	-----	-----	0015	0040	0060	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	164,582.19	59,949.56	13,905.00	31,183.05	51,083.87	
EMPLOYEE BENEFITS	200-299	0.00	22,549.54	10,882.37	2,674.62	6,038.54	9,585.32	
PURCHASED SERVICES	300-399	0.00	37,717.02	880.00	360.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	239,016.69	8,983.02	0.00	11,301.95	9,482.33	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	31,323.95	945.09	0.00	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	495,189.39	81,640.04	16,939.62	48,523.54	70,151.52	
TOTAL EXPENDITURES	1000-9899	0.00	1,167,279.93	1,425,287.12	475,792.30	642,539.18	1,679,511.62	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00	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	1,167,279.93	1,425,287.12	475,792.30	642,539.18	1,680,620.94	

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

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0090	GOVERNMENTAL - SPECIAL REVENUE				8210	8220
			0120	6000	8100			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	133,960.57	58,658.75	0.00	143,520.81	0.00	0.00	
EMPLOYEE BENEFITS	200-299	81,231.82	39,691.04	0.00	70,903.47	0.00	0.00	
PURCHASED SERVICES	300-399	7,226.45	4,676.60	9,345.17	5,909.78	0.00	0.00	
MATERIALS & SUPPLIES	400-499	128,026.05	35,051.35	97,035.93	312,834.64	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	894.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES		350,444.89	138,077.74	107,275.10	533,168.70	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	35,702.36	3,600.00	0.00	0.00	0.00	20,561.00	
EMPLOYEE BENEFITS	200-299	11,763.21	676.28	0.00	0.00	0.00	3,839.50	
PURCHASED SERVICES	300-399	66,471.85	20,529.72	212.01	67,972.48	5,343.75	69,062.64	
MATERIALS & SUPPLIES	400-499	88.18	1,531.09	0.00	76,786.48	25,469.20	40,696.37	
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		114,025.60	26,337.09	212.01	144,758.96	30,812.95	134,159.51	
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	5,754.45	5,538.05	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		5,754.45	5,538.05	0.00	0.00	0.00	0.00	



BESSEMER CITY BOARD OF EDUCATION  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0090	GOVERNMENTAL - SPECIAL REVENUE				8210	8220
-----	-----	-----	0120	6000	8100	-----	-----	
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	37,092.40	29,693.75	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	6,344.10	5,752.24	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	84.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	1,051.47	0.00	2,425.28	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		44,487.97	35,529.99	2,425.28	0.00	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	1,197,572.33	583,574.20	113,965.48	677,927.66	30,812.95	134,159.51	
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)	1,197,572.33	583,574.20	113,965.48	677,927.66	30,812.95	134,159.51	







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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8600	GOVERNMENTAL - SPECIAL REVENUE				8615	8690
-----	-----	-----	8601	8605	8607	-----	-----	
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	1,750.80	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	1,750.80	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	15,386.85	0.00	759,428.46	194,607.38	42,107.43	28,137.71	
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)	15,386.85	0.00	759,428.46	194,607.38	42,107.43	28,137.71	

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

EXHIBIT A-II-II-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9300	9401	GOVERNMENTAL - SPECIAL REVENUE	
				9403	(Memo Only)
		-----	-----	-----	-----
EXPENDITURES	1000-9899				
INSTRUCTIONAL SERVICES	1000-1999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	907,982.62
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	503,839.09
PURCHASED SERVICES	300-399	0.00	0.00	0.00	132,104.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,121,017.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	894.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00	2,665,837.68
INSTRUCTIONAL SUPPORT SERVICES	2000-2999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	334,574.97
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	115,766.24
PURCHASED SERVICES	300-399	0.00	0.00	0.00	727,820.70
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	252,787.60
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	11,276.80
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	1,442,226.31
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	39,807.60
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		0.00	0.00	0.00	39,807.60

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

EXHIBIT A-II-II-B-4

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - COST CENTER	ACCT #	9300	9401	9403	(Memo Only)
-----		-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	1,116,220.40
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	670,015.09
PURCHASED SERVICES	300-399	0.00	0.00	0.00	289,197.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	1,454,446.92
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	352,496.85
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	3,882,376.92
GENERAL ADMINISTRATIVE SERVICES	6000-6999				
PERSONAL SERVICES	010-199	0.00	0.00	0.00	157,372.73
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	58,906.66
PURCHASED SERVICES	300-399	0.00	0.00	0.00	22,305.10
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	16,762.67
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	85,856.29
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	341,203.45
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	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00

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

EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9300	9401	GOVERNMENTAL - SPECIAL REVENUE	
-----	-----	-----	-----	9403	(Memo Only)
-----	-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899				
PERSONAL SERVICES	010-199	8,116.38	0.00	0.00	395,606.20
EMPLOYEE BENEFITS	200-299	5,418.07	0.00	0.00	69,244.80
PURCHASED SERVICES	300-399	0.00	4,800.00	2,634.82	48,226.64
MATERIALS & SUPPLIES	400-499	2,004.71	0.00	0.00	274,265.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	32,269.04
TOTAL OTHER EXPENDITURES		15,539.16	4,800.00	2,634.82	819,612.13
TOTAL EXPENDITURES	1000-9899	15,539.16	4,800.00	2,634.82	9,191,064.09
OTHER FUND USES					
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	1,109.32
OTHER FUND USES	9900-9999				
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00	0.00
TOTAL EXPEND. & OTHER FUND USES	(NET)	15,539.16	4,800.00	2,634.82	9,192,173.41

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

EXHIBIT A-II-III-A-1

FUND TYPES	GOVERNMENTAL - DEBT SERVICES			
DESCRIPTION - COST CENTER	ACCT #	0000	9200	(Memo Only)
-----	-----	-----	-----	-----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
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	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

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

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	9200 -----	GOVERNMENTAL - DEBT SERVICES (Memo Only) -----
AUXILIARY SERVICES	4000-4999			
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	754,552.22	754,552.22
INTEREST	932-932	0.00	346,071.12	346,071.12
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	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 COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0000 -----	9200 -----	GOVERNMENTAL - DEBT SERVICES (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
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	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,100,623.34	1,100,623.34
OTHER FUND USES				
TRANSFERS OUT	9910 920-929 9900-9999	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	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 COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-A-1

FUND TYPES		GOVERNMENTAL - CAPITAL PROJECTS					
DESCRIPTION - COST CENTER	ACCT #	0000	0060	8100	8320	8410	8690
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	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	8,588.34	709.69	2,200.00	24,784.63	8,828.00
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	8,588.34	709.69	2,200.00	24,784.63	8,828.00



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

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - CAPITAL PROJECTS				
-----	-----	-----	0060	8100	8320	8410	8690
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	0.00	8,588.34	709.69	2,200.00	24,784.63	8,828.00
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 EXPEND & OTHER FUND USES	(NET)	0.00	8,588.34	709.69	2,200.00	24,784.63	8,828.00

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

EXHIBIT A-II-IV-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9100	9200	GOVERNMENTAL - CAPITAL PROJECTS (Memo Only)
-----		-----	-----	-----
REVENUES	1000-8999			
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
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	45,110.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	45,110.66

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

EXHIBIT A-II-IV-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9100	9200	GOVERNMENTAL - CAPITAL PROJECTS (Memo Only)
-----				
AUXILIARY SERVICES	4000-4999			
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
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	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	149,567.39	263,862.63	413,430.02
INTEREST	932-932	19,709.53	141,082.40	160,791.93
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		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 COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT A-II-IV-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	9100	9200	GOVERNMENTAL - CAPITAL PROJECTS (Memo Only)
-----	-----	-----	-----	-----
OTHER EXPENDITURES	9000-9899			
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	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	169,276.92	404,945.03	619,332.61
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	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 SEPTEMBER 30, 2017

EXHIBIT A-II-V-A-

1

FUND TYPE DESCRIPTION - COST CENTER -----	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 - SEP 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 SEPTEMBER 30, 2017

EXHIBIT A-II-VI-A-

1

FUND TYPE DESCRIPTION - COST CENTER -----	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 - SEP 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 SEPTEMBER 30, 2017

EXHIBIT A-II-VI-A-

1

FUND TYPE DESCRIPTION - COST CENTER -----	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 - SEP 30	(NET)	0.00





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

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0015	FIDUCIARY - EXPENDABLE TRUST				0085	0090
-----	-----	-----	0040	0065	0080	-----	-----	
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	337.50	0.00	0.00	
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	337.50	0.00	0.00	
TOTAL EXPENDITURES	1000-9899	394.16	6,603.22	838.17	28,388.22	0.00	625.00	
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 EXPEND & OTHER FUND USES	(NET)	394.16	6,603.22	838.17	28,388.22	0.00	625.00	

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

EXHIBIT A-II-VIII-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0120	6000	8600	8601	(Memo Only)
		FIDUCIARY - EXPENDABLE TRUST				
		(Memo Only)				
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	1,500.05
MATERIALS & SUPPLIES	400-499	180.45	0.00	1,769.69	0.00	36,142.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		180.45	0.00	1,769.69	0.00	37,642.25
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	25.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00	0.00	25.00
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	0.00	0.00

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

EXHIBIT A-II-VIII-B-2

FUND TYPES		FIDUCIARY - EXPENDABLE TRUST				
DESCRIPTION - COST CENTER	ACCT #	0120	6000	8600	8601	(Memo Only)
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AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	124.36	918.52
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	124.36	918.52
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		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
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

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

EXHIBIT A-II-VIII-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0120	6000	8600	8601	(Memo Only)
FIDUCIARY - EXPENDABLE TRUST						
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OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	337.50
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	337.50
TOTAL EXPENDITURES	1000-9899	180.45	0.00	1,769.69	124.36	38,923.27
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	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
TOTAL EXPEND & OTHER FUND USES	(NET)	180.45	0.00	1,769.69	124.36	38,923.27