

BIBB COUNTY BOARD OF EDUCATION
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					0045	0050
		0000	0010	0030	0040			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	1,728,013.73	1,120,626.53	1,835,835.79	0.00	537,384.33	
EMPLOYEE BENEFITS	200-299	0.00	652,309.84	433,816.01	711,097.05	0.00	216,605.44	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	54,453.01	36,555.33	60,687.05	0.00	19,936.00	
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	2,434,776.58	1,590,997.87	2,607,619.89	0.00	773,925.77	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	362,794.31	360,752.87	445,259.34	0.00	288,077.54	
EMPLOYEE BENEFITS	200-299	0.00	139,021.44	139,577.30	169,403.32	0.00	115,248.57	
PURCHASED SERVICES	300-399	0.00	9,487.42	2,248.77	3,831.35	0.00	1,336.12	
MATERIALS & SUPPLIES	400-499	0.00	6,377.36	778.00	1,271.00	0.00	404.74	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	270.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	517,950.53	503,356.94	619,765.01	0.00	405,066.97	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	46,246.07	35,798.48	35,170.47	0.00	23,755.51	
EMPLOYEE BENEFITS	200-299	0.00	27,206.83	25,366.56	26,189.34	0.00	14,026.67	
PURCHASED SERVICES	300-399	0.00	216,915.05	99,409.52	111,187.91	5,878.51	50,643.35	
MATERIALS & SUPPLIES	400-499	0.00	5,000.00	5,017.55	5,029.99	0.00	2,861.88	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	85.00	0.00	75.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	295,452.95	165,592.11	177,652.71	5,878.51	91,287.41	

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EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0010	0030	0040	0045	0050
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	3,131.25	0.00	138,736.86	0.00	56,653.31
EMPLOYEE BENEFITS	200-299	0.00	592.79	0.00	42,815.38	0.00	29,660.67
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	3,724.04	0.00	181,552.24	0.00	86,313.98
TOTAL EXPENDITURES	1000-9899	0.00	3,251,904.10	2,259,946.92	3,586,659.81	5,878.51	1,356,594.13
OTHER FUND USES							
TRANSFERS OUT	9910						
920-929	920-929	0.00	74,724.87	71,235.09	108,020.43	0.00	48,556.71
9900-9999	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	74,724.87	71,235.09	108,020.43	0.00	48,556.71
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	3,326,628.97	2,331,182.01	3,694,680.24	5,878.51	1,405,150.84

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EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					1600	3999
		0070	0075	0080	0095			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	799,019.21	1,149,457.98	1,524,293.88	861,374.43	0.00	0.00	
EMPLOYEE BENEFITS	200-299	313,918.14	449,138.86	563,290.00	320,615.94	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	2,500.00	0.00	500.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	30,519.40	39,483.25	50,162.12	38,072.51	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		1,143,456.75	1,640,580.09	2,137,746.00	1,220,562.88	0.00	0.00	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	325,470.03	345,165.37	347,322.54	349,139.45	0.00	0.00	
EMPLOYEE BENEFITS	200-299	125,409.74	136,560.35	135,978.05	140,530.72	0.00	0.00	
PURCHASED SERVICES	300-399	1,636.71	2,580.19	2,893.57	2,381.06	0.00	0.00	
MATERIALS & SUPPLIES	400-499	613.00	168.30	892.00	626.00	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		453,129.48	484,474.21	487,086.16	492,677.23	0.00	0.00	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	20,077.35	39,031.71	28,366.91	19,319.45	0.00	0.00	
EMPLOYEE BENEFITS	200-299	12,100.87	26,668.89	22,748.04	13,425.93	0.00	0.00	
PURCHASED SERVICES	300-399	75,236.90	108,517.29	145,001.61	83,127.58	7,991.00	0.00	
MATERIALS & SUPPLIES	400-499	11,343.61	5,867.20	13,286.07	4,158.00	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		118,758.73	180,085.09	209,402.63	120,030.96	7,991.00	0.00	

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EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0070	0075	0080	0095	1600	3999
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	66,736.15	0.00	1,375.00	180,214.57	0.00	0.00
EMPLOYEE BENEFITS	200-299	31,452.60	0.00	273.49	75,735.87	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	177,938.52
MATERIALS & SUPPLIES	400-499	19,994.98	0.00	0.00	19,999.98	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		118,183.73	0.00	1,648.49	275,950.42	0.00	177,938.52
TOTAL EXPENDITURES	1000-9899	1,833,528.69	2,305,139.39	2,837,583.28	2,109,221.49	7,991.00	177,938.52
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	54,388.81	86,729.09	72,506.75	69,798.04	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	54,388.81	86,729.09	72,506.75	69,798.04	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	1,887,917.50	2,391,868.48	2,910,090.03	2,179,019.53	7,991.00	177,938.52

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EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					8310	8320
		6000	8100	8125	8215	8215		
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	38,665.86	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	16,740.51	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,194.43	0.00	0.00	1,565.08	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	36,647.70	7,812.00	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		93,248.50	7,812.00	0.00	1,565.08	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	171,238.78	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	62,593.72	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	3,498.55	0.00	0.00	275.00	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 SERVICES		237,331.05	0.00	0.00	275.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	20,946.95	0.00	0.00	0.00	2,291.00	144,760.50	
EMPLOYEE BENEFITS	200-299	13,738.78	0.00	0.00	0.00	175.20	63,850.36	
PURCHASED SERVICES	300-399	52,946.54	0.00	0.00	0.00	569.01	5,148.92	
MATERIALS & SUPPLIES	400-499	5,416.84	0.00	0.00	0.00	0.00	82,636.82	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	10,000.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	8,319.37	
TOTAL OPERATION & MAINTENANCE		93,049.11	0.00	0.00	0.00	3,035.21	314,715.97	

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EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		6000	8100	8125	8215	8310	8320
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	425,328.66	7,812.00	24,225.40	1,840.08	3,035.21	314,715.97
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	17.08	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	17.08	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	425,345.74	7,812.00	24,225.40	1,840.08	3,035.21	314,715.97

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EXHIBIT A-II-I-A-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					9700	TOTAL (Memo Only)
		8410	8630	9300	9600			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	100.00	29,467.48	0.00	0.00	0.00	0.00	9,624,239.22
EMPLOYEE BENEFITS	200-299	19.31	4,240.10	0.00	0.00	0.00	0.00	3,681,791.20
PURCHASED SERVICES	300-399	0.00	342,987.04	0.00	0.00	0.00	0.00	348,746.55
MATERIALS & SUPPLIES	400-499	0.00	17,683.03	0.00	0.00	21,175.50	0.00	413,186.90
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		119.31	394,377.65	0.00	0.00	21,175.50	0.00	14,067,963.87
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	261,452.06	5,004.50	0.00	0.00	0.00	3,261,676.79
EMPLOYEE BENEFITS	200-299	0.00	85,921.15	1,118.23	0.00	0.00	0.00	1,251,362.59
PURCHASED SERVICES	300-399	0.00	177,032.22	0.00	0.00	0.00	0.00	207,200.96
MATERIALS & SUPPLIES	400-499	0.00	42,294.21	0.00	0.00	0.00	0.00	53,424.61
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	5,696.00	0.00	0.00	0.00	0.00	5,966.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	572,395.64	6,122.73	0.00	0.00	0.00	4,779,630.95
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	7,468.56	0.00	0.00	0.00	0.00	423,232.96
EMPLOYEE BENEFITS	200-299	0.00	571.01	0.00	0.00	0.00	0.00	246,068.48
PURCHASED SERVICES	300-399	7,616.65	204,762.40	0.00	0.00	0.00	0.00	1,174,952.24
MATERIALS & SUPPLIES	400-499	0.00	810.46	0.00	0.00	0.00	0.00	141,428.42
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
OTHER OBJECTS	600-977	0.00	36.00	0.00	0.00	0.00	0.00	8,515.37
TOTAL OPERATION & MAINTENANCE		7,616.65	213,648.43	0.00	0.00	0.00	0.00	2,004,197.47

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EXHIBIT A-II-I-C-4

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					TOTAL (Memo Only)
		8410	8630	9300	9600	9700	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	30,552.02	0.00	0.00	0.00	477,399.16
EMPLOYEE BENEFITS	200-299	0.00	11,021.30	0.00	0.00	0.00	191,552.10
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	177,938.52
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	39,994.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	82,684.67	0.00	168.75	0.00	82,853.42
TOTAL OTHER EXPENDITURES		0.00	124,257.99	0.00	168.75	0.00	969,738.16
TOTAL EXPENDITURES	1000-9899	2,124,738.15	2,676,164.74	6,122.73	168.75	21,175.50	25,337,713.03
OTHER FUND USES							
TRANSFERS OUT	9910						
	920-929	0.00	4,208.52	0.00	0.00	81,602.49	671,787.88
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	4,208.52	0.00	0.00	81,602.49	671,787.88
TOTAL EXPEND & OTHER FUND USES	(NET)	2,124,738.15	2,680,373.26	6,122.73	168.75	102,777.99	26,009,500.91