

TUSCALOOSA COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-1

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0000	0001	0005	0010	0020	0025
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	82,697.40	110,149.83	142,268.38	251,675.37	21,664.27
EMPLOYEE BENEFITS	200-299	0.00	26,027.68	46,361.38	56,479.24	111,185.35	15,619.50
PURCHASED SERVICES	300-399	0.00	0.00	236.85	0.00	0.00	11,441.42
MATERIALS & SUPPLIES	400-499	0.00	0.00	15,078.95	39,090.83	18,821.13	77,443.25
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	21,410.35
TOTAL INSTRUCTIONAL SERVICES		0.00	108,725.08	171,827.01	237,838.45	381,681.85	147,578.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	1,193,864.40	6,471.99	30,175.00	5,900.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	416,154.92	1,997.31	2,763.53	702.82	0.00
PURCHASED SERVICES	300-399	0.00	0.00	14,894.07	5,214.93	17,684.62	5,907.48
MATERIALS & SUPPLIES	400-499	0.00	19,650.47	58,612.53	33,381.39	21,224.62	2,883.64
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	9,219.49	1,728.63	2,438.33	1,022.53
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	1,629,669.79	91,195.39	73,263.48	47,950.39	9,813.65
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	8,869.06	0.00	19,794.63	8,538.59
MATERIALS & SUPPLIES	400-499	0.00	0.00	3,233.10	0.00	7,080.47	8,530.02
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	12,102.16	0.00	26,875.10	17,068.61



TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE					0020	0025
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OTHER EXPENDITURES	9000-9899								
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	400-499	0.00	0.00	19,013.18	15,438.73	10,666.14	32,060.11		
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	19,013.18	15,438.73	10,666.14	32,060.11		
TOTAL EXPENDITURES	1000-9899	0.00	1,738,394.87	873,116.85	1,080,888.29	1,102,688.68	948,634.16		
OTHER FUND USES									
TRANSFERS OUT	9910 920-929	0.00	0.00	163,800.01	13,134.60	64,337.07	55,853.66		
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL OTHER FUND USES	(NET)	0.00	0.00	163,800.01	13,134.60	64,337.07	55,853.66		
TOTAL EXPEND, & OTHER FUND USES	(NET)	0.00	1,738,394.87	1,036,916.86	1,094,022.89	1,167,025.75	1,004,487.82		

TUSCALOOSA COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-2

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0030	0040	0045	0050	0060	0070
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	56,997.08	167,638.31	13,202.75	101,595.54	105,558.08	127,692.05
EMPLOYEE BENEFITS	200-299	20,427.28	59,810.17	9,672.76	22,243.86	43,379.04	46,442.30
PURCHASED SERVICES	300-399	51,448.05	192.50	13,971.94	3,183.36	0.00	1,416.59
MATERIALS & SUPPLIES	400-499	156,385.15	5,283.83	15,317.39	32,039.12	9,500.43	47,140.46
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	27,025.79	0.00	0.00	0.00	649.00	0.00
TOTAL INSTRUCTIONAL SERVICES		312,283.35	232,924.81	52,164.84	159,061.88	159,086.55	222,691.40
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	3,380.00	0.00	1,150.00	3,675.00	3,710.00
EMPLOYEE BENEFITS	200-299	0.00	257.51	0.00	95.84	657.32	442.16
PURCHASED SERVICES	300-399	8,911.54	90.00	7,959.28	18,322.96	4,687.94	11,313.47
MATERIALS & SUPPLIES	400-499	15,501.71	4,735.06	14,978.51	12,119.46	34,257.28	37,770.77
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,960.48	2,935.93	7,899.17	3,981.80	2,191.18	4,092.26
TOTAL INSTRUCTIONAL SUPPORT SERVICES		31,373.73	11,398.50	30,836.96	35,670.06	45,468.72	57,328.66
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	19,552.68	0.00	3,811.97	0.00	0.00	1,241.97
MATERIALS & SUPPLIES	400-499	16,976.68	200.45	151.04	166.69	1,162.77	858.25
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		36,529.36	200.45	3,963.01	166.69	1,162.77	2,100.22



TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0030 -----	0040 -----	0045 -----	0050 -----	0060 -----	0070 -----
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	1,785.74	1,799.79	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	121,876.85	12,750.14	11,232.39	21,264.12	5,433.25	6,057.97
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	3,526.96	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		123,662.59	18,076.89	11,232.39	21,264.12	5,433.25	6,057.97
TOTAL EXPENDITURES	1000-9899	4,478,435.38	567,538.33	526,128.04	734,380.70	1,171,317.81	781,178.24
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	207,544.90	27,335.92	120,169.18	765.44	38,106.77	76,820.60
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	207,544.90	27,335.92	120,169.18	765.44	38,106.77	76,820.60
TOTAL EXPEND, & OTHER FUND USES	(NET)	4,685,980.28	594,874.25	646,297.22	735,146.14	1,209,424.58	857,998.84

TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-3

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0075	0080	0085	0100	0105	0115
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	72,741.55	155,641.39	132,684.44	79,113.73	6,810.13	80,251.21
EMPLOYEE BENEFITS	200-299	33,074.34	63,487.01	53,727.97	35,599.53	3,685.01	34,015.31
PURCHASED SERVICES	300-399	155,114.09	987.76	750.00	8,090.00	22,153.44	8,098.04
MATERIALS & SUPPLIES	400-499	62,482.35	20,857.34	24,459.56	1,052.33	32,769.52	86,266.01
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	230.00	0.00	0.00	33,308.94	2,987.00	7,268.91
TOTAL INSTRUCTIONAL SERVICES		323,642.33	240,973.50	211,621.97	157,164.53	68,405.10	215,899.48
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	8,300.00	7,955.00	0.00	0.00	4,670.68
EMPLOYEE BENEFITS	200-299	0.00	633.39	1,049.08	0.00	0.00	897.78
PURCHASED SERVICES	300-399	0.00	14,990.65	43,311.73	174,248.30	37,908.55	29,811.35
MATERIALS & SUPPLIES	400-499	5,682.99	12,812.66	5,406.24	363,508.77	27,329.81	52,634.26
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,740.33	4,233.57	3,265.28	6,563.70	284.00	4,181.53
TOTAL INSTRUCTIONAL SUPPORT SERVICES		10,423.32	40,970.27	60,987.33	544,320.77	65,522.36	92,195.60
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	438.92	0.00	655.25	2,000.31	2,582.52	2,620.71
MATERIALS & SUPPLIES	400-499	1,981.03	7,715.43	983.74	9,981.61	3,686.98	2,195.38
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		2,419.95	7,715.43	1,638.99	11,981.92	6,269.50	4,816.09





TUSCALOOSA COUNTY BOE  
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EXHIBIT A-II-II-C-3

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0075 -----	0080 -----	0085 -----	0100 -----	0105 -----	0115 -----
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	2,648.57	16,308.23	14,009.86	41,496.54	5,150.41	18,310.79
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	2,028.09	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		2,648.57	18,336.32	14,009.86	41,496.54	5,150.41	18,310.79
TOTAL EXPENDITURES	1000-9899	961,792.23	1,658,413.60	861,244.84	3,787,949.55	737,697.03	705,781.26
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	30,049.77	65,513.90	51,096.21	444,964.28	18,980.34	2,309.23
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)	30,049.77	65,513.90	51,096.21	444,964.28	18,980.34	2,309.23
TOTAL EXPEND, & OTHER FUND USES	(NET)	991,842.00	1,723,927.50	912,341.05	4,232,913.83	756,677.37	708,090.49

TUSCALOOSA COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-4

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0120	0125	0127	0130	0140	0150
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	96,622.21	0.00	17,154.03	95,076.20	107,307.88	0.00
EMPLOYEE BENEFITS	200-299	47,615.22	0.00	12,876.33	47,702.52	31,887.89	0.00
PURCHASED SERVICES	300-399	32,930.63	0.00	0.00	6,595.06	0.00	0.00
MATERIALS & SUPPLIES	400-499	73,978.75	19,877.96	2,588.00	51,206.08	14,563.86	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	2,859.95	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		254,006.76	19,877.96	32,618.36	200,579.86	153,759.63	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	9,587.69	0.00	0.00	15,797.28	220.00	0.00
EMPLOYEE BENEFITS	200-299	1,749.75	0.00	0.00	3,475.75	355.85	0.00
PURCHASED SERVICES	300-399	16,078.50	5,461.29	12,142.38	22,752.92	4,949.01	0.00
MATERIALS & SUPPLIES	400-499	38,367.97	17,498.10	52,953.71	8,095.98	54,133.76	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,799.43	2,906.35	2,879.85	3,089.64	4,632.52	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		69,583.34	25,865.74	67,975.94	53,211.57	64,291.14	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	11,453.78	11,789.71	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	3,411.21	0.00	1,933.32	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		11,453.78	15,200.92	0.00	1,933.32	0.00	0.00



TUSCALOOSA COUNTY BOE  
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EXHIBIT A-II-II-C-4

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0120 -----	0125 -----	0127 -----	0130 -----	0140 -----	0150 -----
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	6,999.39	19,737.52	16,331.32	5,816.27	3,453.62	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	40.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		6,999.39	19,777.52	16,331.32	5,816.27	3,453.62	0.00
TOTAL EXPENDITURES	1000-9899	843,190.81	411,307.02	752,272.47	880,114.98	538,724.69	0.00
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	45,881.26	139,012.09	109,515.74	2,999.00	49,255.13	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	45,881.26	139,012.09	109,515.74	2,999.00	49,255.13	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	889,072.07	550,319.11	861,788.21	883,113.98	587,979.82	0.00

TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-5

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0155	0157	0160	0162	0163	0165
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EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	26,466.84	96,801.80	73,676.30	0.00	230,502.57
EMPLOYEE BENEFITS	200-299	0.00	0.00	46,257.12	33,648.24	0.00	149,019.76
PURCHASED SERVICES	300-399	1,218.06	34,254.90	31,420.93	14,275.98	16,430.28	4,735.45
MATERIALS & SUPPLIES	400-499	35,419.64	5,577.38	49,052.40	63,359.93	6,231.65	8,383.01
CAPITAL OUTLAY	500-599	15,653.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	843.00	15,551.89	13,606.38	2,176.21	570.00
TOTAL INSTRUCTIONAL SERVICES		52,290.70	67,142.12	239,084.14	198,566.83	24,838.14	393,210.79
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	4,995.12	18,257.97	19,960.94	6,479.51	8,873.69	547.10
MATERIALS & SUPPLIES	400-499	10,716.29	12,495.76	50,280.90	8,204.46	38,765.32	5,420.96
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,069.01	2,332.10	5,971.12	4,419.90	2,508.01	1,729.91
TOTAL INSTRUCTIONAL SUPPORT SERVICES		19,780.42	33,085.83	76,212.96	19,103.87	50,147.02	7,697.97
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	12,544.35	4,568.68	17,745.76	15,070.83	18,539.33	0.00
MATERIALS & SUPPLIES	400-499	7,024.98	3,642.59	5,274.75	10,910.21	6,291.45	509.45
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		19,569.33	8,211.27	23,020.51	25,981.04	24,830.78	509.45



TUSCALOOSA COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-5

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	0155 -----	0157 -----	0160 -----	0162 -----	0163 -----	0165 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	68,318.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	22,074.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	30,155.87	19,186.48	17,404.63	70,731.41	23,219.37	2,711.38
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	496.00	15,410.74	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		30,651.87	34,597.22	17,404.63	70,731.41	23,219.37	93,103.38
TOTAL EXPENDITURES	1000-9899	632,884.54	617,549.05	730,756.27	2,559,223.40	594,477.78	725,735.15
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	160,263.00	7,029.56	39,000.17	44,883.51	52,899.32	2,249.98
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	160,263.00	7,029.56	39,000.17	44,883.51	52,899.32	2,249.98
TOTAL EXPEND, & OTHER FUND USES	(NET)	793,147.54	624,578.61	769,756.44	2,604,106.91	647,377.10	727,985.13

TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-6

FUND TYPES		GOVERNMENTAL - SPECIAL REVENUE					
DESCRIPTION - COST CENTER	ACCT #	0166	0167	0170	0180	0190	0200
-----		-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	40,520.61	44,203.35	72,944.59	59,134.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	17,181.74	15,450.35	31,170.36	20,822.00
PURCHASED SERVICES	300-399	34,169.02	10,406.39	12,727.16	31,940.97	7,398.91	0.00
MATERIALS & SUPPLIES	400-499	13,233.35	24,178.13	42,019.56	16,330.85	48,965.45	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	13,354.50	2,309.34	2,754.92	21,793.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		60,756.87	36,893.86	115,203.99	129,718.52	160,479.31	79,956.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	7,186.20	0.00	3,125.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,416.55	0.00	595.67	0.00
PURCHASED SERVICES	300-399	25,025.53	6,594.63	26,588.24	47,305.64	14,104.32	1,053.38
MATERIALS & SUPPLIES	400-499	52,396.50	27,270.21	18,099.48	441,138.64	10,558.33	86,362.66
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	4,000.81	1,859.44	2,859.65	328,438.43	4,170.80	1,885.29
TOTAL INSTRUCTIONAL SUPPORT SERVICES		81,422.84	35,724.28	56,150.12	816,882.71	32,554.12	89,301.33
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	29,184.79	6,438.18	1,831.50	59,089.62	6,091.64	0.00
MATERIALS & SUPPLIES	400-499	5,624.72	3,284.78	103.58	4,989.85	7,369.31	0.00
CAPITAL OUTLAY	500-599	10,959.00	0.00	0.00	10,676.99	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	1,683.71	0.00	0.00
TOTAL OPERATION & MAINTENANCE		45,768.51	9,722.96	1,935.08	76,440.17	13,460.95	0.00





TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-6

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0166	0167	0170	0180	0190	0200
-----	-----	-----	-----	-----	-----	-----	-----
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	67,374.57	39,491.96	27,057.94	2,658.64	8,627.96	3,887.81
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	98.00	0.00	4,160.14	0.00
TOTAL OTHER EXPENDITURES		67,374.57	39,491.96	27,155.94	2,658.64	12,788.10	3,887.81
TOTAL EXPENDITURES	1000-9899	687,276.67	615,527.47	667,143.15	2,412,671.89	817,846.81	553,338.95
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	134,351.98	63,715.72	992.38	410,926.29	48,106.28	82,612.79
OTHER FUND USES	9900-9999						
TOTAL OTHER FUND USES	900-997 (NET)	134,351.98	63,715.72	992.38	410,926.29	48,106.28	82,612.79
TOTAL EXPEND, & OTHER FUND USES	(NET)	821,628.65	679,243.19	668,135.53	2,823,598.18	865,953.09	635,951.74

TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-7

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	0205	0210	1001	8100	8210	8220
-----	-----	-----	-----	-----	-----	-----	-----
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	9,448.22	202,680.41	0.00	2,458,867.81	0.00	0.00
EMPLOYEE BENEFITS	200-299	11,540.58	62,956.72	0.00	451,273.38	0.00	0.00
PURCHASED SERVICES	300-399	0.00	9,492.62	0.00	795,045.67	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	41,125.07	0.00	1,215,268.91	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	18,630.00	0.00	0.00
OTHER OBJECTS	600-997	680.00	0.00	0.00	6,600.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		21,668.80	316,254.82	0.00	4,945,685.77	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	5,865.00	0.00	0.00	686,049.18	174,868.15
EMPLOYEE BENEFITS	200-299	0.00	845.55	0.00	0.00	187,599.36	21,700.65
PURCHASED SERVICES	300-399	3,128.66	9,474.94	0.00	11,788.63	1,237,621.67	1,060,901.29
MATERIALS & SUPPLIES	400-499	80,110.47	23,040.44	0.00	0.00	162,058.54	3,267.20
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	3,110.39	5,095.16	0.00	24,520.81	0.00	118,333.09
TOTAL INSTRUCTIONAL SUPPORT SERVICES		86,349.52	44,321.09	0.00	36,309.44	2,273,328.75	1,379,070.38
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	120.00	1,919.88	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	754.70	42.88	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		874.70	1,962.76	0.00	0.00	0.00	0.00



TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
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EXHIBIT A-II-II-C-7

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	GOVERNMENTAL - SPECIAL REVENUE					
		0205 -----	0210 -----	1001 -----	8100 -----	8210 -----	8220 -----
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	73,484.03	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	32,618.93	0.00	0.00
PURCHASED SERVICES	300-399	0.00	90.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	4,578.03	22,373.30	0.00	80,467.99	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		4,578.03	22,463.30	0.00	186,570.95	0.00	0.00
TOTAL EXPENDITURES	1000-9899	669,605.92	1,043,690.23	0.00	5,168,566.16	2,273,328.75	1,379,070.38
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	104,476.10	71,032.08	0.00	0.00	0.00	0.00
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	104,476.10	71,032.08	0.00	0.00	0.00	0.00
TOTAL EXPEND, & OTHER FUND USES	(NET)	774,082.02	1,114,722.31	0.00	5,168,566.16	2,273,328.75	1,379,070.38

TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-8

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE						
DESCRIPTION - COST CENTER	ACCT #	8320	8410	8420	8610	8620	8630
-----							
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	13,954.05	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	2,822.83	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	16,776.88	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	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	6,037.03	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		6,037.03	0.00	0.00	0.00	0.00	0.00



TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-8

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8320	8410	8420	8610	8620	8630
-----	-----	-----	-----	-----	-----	-----	-----
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	6,037.03	32,693.81	0.00	40.62	273,374.08	38,049.66
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)	6,037.03	32,693.81	0.00	40.62	273,374.08	38,049.66



TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-A-9

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - COST CENTER	ACCT #	8690	9400	(Memo Only)
-----	-----	-----	-----	-----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	5,339,788.33
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,660,639.94
PURCHASED SERVICES	300-399	0.00	0.00	1,320,126.07
MATERIALS & SUPPLIES	400-499	0.00	0.00	2,375,347.63
CAPITAL OUTLAY	500-599	0.00	0.00	34,283.00
OTHER OBJECTS	600-997	0.00	0.00	175,979.18
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	10,906,164.15
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	2,185,904.62
EMPLOYEE BENEFITS	200-299	0.00	0.00	646,213.62
PURCHASED SERVICES	300-399	0.00	0.00	2,959,342.23
MATERIALS & SUPPLIES	400-499	0.00	0.00	1,923,725.85
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	598,349.92
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	8,313,536.24
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	266,494.66
MATERIALS & SUPPLIES	400-499	0.00	0.00	132,108.45
CAPITAL OUTLAY	500-599	0.00	0.00	21,635.99
OTHER OBJECTS	600-977	0.00	0.00	1,683.71
TOTAL OPERATION & MAINTENANCE		0.00	0.00	421,922.81

TUSCALOOSA COUNTY BOE  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-B-9

FUND TYPES	GOVERNMENTAL - SPECIAL REVENUE			
DESCRIPTION - COST CENTER	ACCT #	8690	9400	(Memo Only)
-----	-----	-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	5,062,481.86
EMPLOYEE BENEFITS	200-299	0.00	0.00	2,625,465.20
PURCHASED SERVICES	300-399	0.00	0.00	745,143.38
MATERIALS & SUPPLIES	400-499	0.00	0.00	8,396,346.02
CAPITAL OUTLAY	500-599	0.00	0.00	113,772.17
OTHER OBJECTS	600-997	0.00	0.00	1,227,692.60
TOTAL AUXILIARY SERVICES		0.00	0.00	18,170,901.23
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	217,754.72
EMPLOYEE BENEFITS	200-299	0.00	0.00	76,857.13
PURCHASED SERVICES	300-399	0.00	0.00	75.63
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	91,450.77	0.00	101,934.37
TOTAL GENERAL ADMINISTRATIVE SERVICES		91,450.77	0.00	396,621.85
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	9,470,468.93
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	9,470,468.93
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
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	0.00

TUSCALOOSA COUNTY BOE  
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 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-II-II-C-9

FUND TYPES DESCRIPTION - COST CENTER -----	ACCT # -----	8690 -----	9400 -----	GOVERNMENTAL - SPECIAL REVENUE (Memo Only) -----
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	141,802.03
EMPLOYEE BENEFITS	200-299	0.00	0.00	54,692.93
PURCHASED SERVICES	300-399	0.00	13,210.51	16,886.04
MATERIALS & SUPPLIES	400-499	0.00	5,019.93	831,002.67
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	25,759.93
TOTAL OTHER EXPENDITURES		0.00	18,230.44	1,070,143.60
TOTAL EXPENDITURES	1000-9899	91,450.77	18,230.44	48,749,758.81
OTHER FUND USES				
	9910			
TRANSFERS OUT	920-929	0.00	0.00	2,949,984.26
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	2,949,984.26
TOTAL EXPEND, & OTHER FUND USES	(NET)	91,450.77	18,230.44	51,699,743.07