STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2020, Fiscal Period 11

Exhibit F-I-A

114 - Birmingham City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	**General**	**Special Revenue**	**Debt Service**	**Capital Projects**	**Enterp/ Internal**	**Trust Agency**	**F/A L/T Dept**
Assets and Other Debits:							
Assets:							
Cash	$102,350,566.41	$1,179,318.86	$0.00	$13,842,886.93	$0.00	$5,902,953.07	$0.00
Investments	$16,512,076.80	$37,758.42	$0.00	$2,388,619.25	$0.00	$0.00	$0.00
Receivables	$108,315.35	$208,840.50	$0.00	$0.00	$0.00	$21,937.98	$0.00
Interfund Receivables	$153,560.48	$228,427.70	$0.00	$0.00	$0.00	$0.00	$0.00
Inventories	$0.00	$495,501.92	$0.00	$0.00	$0.00	$0.00	$0.00
Other Assets	$354,462.73	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$722,528,253.62
Construction In Progress	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$838,255.25
Total Assets and Other Debits:	**$119,478,981.77**	**$2,149,847.40**	**$0.00**	**$16,231,506.18**	**$0.00**	**$5,924,891.05**	**$732,257,530.79**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$278,696.09	$14,417.53	$0.00	$35,378.50	$0.00	$0.00	$0.00
Interfund Payable	$228,427.70	$153,560.48	$0.00	$0.00	$0.00	$0.00	$0.00
Other Liabilities	$70,058.27	$43,764.85	$0.00	$0.00	$0.00	$5,309,387.43	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8,891,021.92
Total Liabilities:	**$577,182.06**	**$211,742.86**	**$0.00**	**$35,378.50**	**$0.00**		
					$0.00	$0.00	$723,366,508.87
Contributed Capital							
Reserved Fund Balance	$10,865,535.10	$10,372,208.69	$0.00	$1,416,661.40	$0.00	$87,457.62	$0.00
Unreserved Fund balance	$108,036,264.61	($8,434,104.15)	$0.00	$14,779,466.28	$0.00	$528,046.00	$0.00
Total Fund Equity:	**$118,901,799.71**	**$1,938,104.54**	**$0.00**	**$16,196,127.68**	**$0.00**	**$615,503.62**	**$723,366,508.87**
Total Liabilities and Fund Equity:	**$119,478,981.77**	**$2,149,847.40**	**$0.00**	**$16,231,506.18**	**$0.00**	**$5,924,891.05**	**$732,257,530.79**

STATE OF ALABAMA

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2020, Fiscal Period 11

Exhibit F-III-B

114 - Birmingham City Schools

Description	DEBT SERVICE Budget	DEBT SERVICE Actual	VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS Budget	CAPITAL PROJECTS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$0.00	$0.00	$0.00	$6,372,726.00	$5,523,497.28	($849,228.72)
Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Local Sources	$0.00	$0.00	$0.00	$80,000.00	$65,353.18	($14,646.82)
Other Sources	$0.00	$0.00	$0.00	$1,604,303.00	$0.00	($1,604,303.00)
Total Revenues:	**$0.00**	**$0.00**	**$0.00**	**$8,057,029.00**	**$5,588,850.46**	**($2,468,178.54)**
Expenditures						
Instructional Services	$0.00	$0.00	$0.00	$820,150.00	$20,293.65	$799,856.35
Instructional Support Services	$0.00	$0.00	$0.00	$269,500.00	$179,375.94	$90,124.06
Operation & Maintenance Services	$0.00	$0.00	$0.00	$2,426,596.00	$2,057,335.94	$369,260.06
Auxiliary Services	$0.00	$0.00	$0.00	$757,666.00	$721,298.08	$36,367.92
Debt Administrative Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$0.00	$0.00	$7,640,400.00	$1,531,459.35	$6,108,940.65
Debt Service	$0.00	$0.00	$0.00	$4,229,730.28	$2,625,427.28	$1,604,303.00
Other Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Expenditures:	**$0.00**	**$0.00**	**$0.00**	**$16,144,042.28**	**$7,135,190.24**	**$9,008,852.04**
Other Financing Sources (Uses)						
Other Financing Sources:	$0.00	$0.00	$0.00	$72,000.00	$667,181.50	$595,181.50
Other Financing Uses:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources (Uses):	**$0.00**	**$0.00**	**$0.00**	**$72,000.00**	**$667,181.50**	**$595,181.50**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**$0.00**	**$0.00**	**$0.00**	**($8,015,013.28)**	**($879,158.28)**	**$7,135,855.00**
Beginning Fund Balance - Oct. 1:	**$0.00**	**$0.00**	**$0.00**	**$17,075,285.96**	**$17,075,285.96**	**$0.00**
Ending Fund Balance:	**$0.00**	**$0.00**	**$0.00**	**$9,060,272.68**	**$16,196,127.68**	**$7,135,855.00**

Exhibit F-III-C

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2020, Fiscal Period 11

114 - Birmingham City Schools

Description	EXPENDABLE TRUST Budget	EXPENDABLE TRUST Actual	VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Budget	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$0.00	$0.00	$0.00	$137,869,099.00	$127,237,719.22	($10,631,379.78)
Federal Sources	$0.00	$0.00	$0.00	$70,120,328.92	$31,810,616.50	($38,309,712.42)
Local Sources	$2,287,483.00	$849,230.84	($1,438,252.16)	$115,846,596.65	$114,465,596.33	($1,381,000.32)
Other Sources	$0.00	$0.00	$0.00	$2,246,818.01	$880,490.03	($1,366,327.98)
Total Revenues:	**$2,287,483.00**	**$849,230.84**	**($1,438,252.16)**	**$326,082,842.58**	**$274,394,422.08**	**($51,688,420.50)**
Exper[illegible]						
Inst[illegible]	[illegible]	$729,5[illegible]	[illegible]	[illegible]4.18	$118,738,492.[illegible]	[illegible]
Inst[illegible]	[illegible]	$[illegible]	[illegible]	[illegible]6.99	$48,528,6[illegible]	$10,123,410.[illegible]
O[illegible]aintenan[illegible]rvices	[illegible]3,500.00	[illegible]	$3,500.0[illegible]	[illegible]6,088,321.12	$27,870[illegible]	$8,217,56[illegible]
[illegible]ices	[illegible]679.00	[illegible]	$106,159.71	[illegible]353,728.45	$21,82[illegible]	$7,529,3[illegible]
[illegible]dministra[illegible]ervices	[illegible]0.00	[illegible]	$0.00	[illegible]70,961.72	$12,10[illegible]	$2,870,[illegible]
[illegible]	[illegible]0.00	[illegible]	[illegible]	[illegible]0,400.00	$1,6[illegible]	$7,561,[illegible]
[illegible]ervice	$0.00	[illegible]	[illegible]	[illegible],730.28	$2,62[illegible]	$1,604,303.00
[illegible]itures	$248,773.00	[illegible]	[illegible]74,106.59	[illegible]476.33	$10,03[illegible]	$5,652,498.27
Tot[illegible]res:	**$2,287,483.00**	[illegible]	**$1,342,[illegible]**	**[illegible].72**	[illegible]	[illegible]