STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2020, Fiscal Period 09

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	$109,061,067.42	$3,072,702.19	$0.00	$13,414,999.65	$0.00	$3,321,569.20	$0.00
Investments	$15,896,301.35	$37,918.42	$0.00	$2,394,445.25	$0.00	$0.00	$0.00
Receivables	$108,315.35	$213,679.62	$0.00	$0.00	$0.00	$21,937.98	$0.00
Interfund Receivables	$316,331.03	$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	$411,182.17	$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
Other Debits:							
Amounts Available							
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8,891,021.92
Other Debits							
Total Assets and Other Debits:	**$125,793,197.32**	**$4,048,229.85**	**$0.00**	**$15,809,444.90**	**$0.00**	**$3,343,507.18**	**$732,257,530.79**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$458,146.98	$72,855.79	$0.00	$13,637.00	$0.00	$0.00	$0.00
Interfund Payable	$228,427.70	$316,331.03	$0.00	$0.00	$0.00	$0.00	$0.00
Other Liabilities	$75,656.78	$44,520.10	$0.00	$0.00	$0.00	$2,696,210.00	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8,891,021.92
Total Liabilities:	**$762,231.46**	**$433,706.92**	**$0.00**	**$13,637.00**	**$0.00**	**$2,696,210.00**	**$8,891,021.92**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$723,366,508.87
Contributed Capital							
Reserved Fund Balance	$9,982,429.03	$7,729,544.82	$0.00	$620,557.03	$0.00	$108,869.88	$0.00
Unreserved Fund balance	$115,048,536.83	($4,115,021.89)	$0.00	$15,175,250.87	$0.00	$538,427.30	$0.00
Total Fund Equity:	**$125,030,965.86**	**$3,614,522.93**	**$0.00**	**$15,795,807.90**	**$0.00**	**$647,297.18**	**$723,366,508.87**
Total Liabilities and Fund Equity:	**$125,793,197.32**	**$4,048,229.85**	**$29.8**				

Exhibit F-II-A

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
For Fiscal Year 2020, Fiscal Period 09

114 - Birmingham City Schools	GOVERNMENTAL				FIDUCIARY	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	$99,383,261.94	$0.00	$0.00	$5,275,091.44	$0.00	$104,658,353.38
Federal Sources	$523,013.06	$27,269,985.27	$0.00	$0.00	$0.00	$27,792,998.33
Local Sources	$108,625,884.81	$1,244,462.62	$0.00	$70,871.15	$829,758.64	$110,770,977.22
Other Sources	$214,384.72	$664,227.82	$0.00	$0.00	$0.00	$878,612.54
Total Revenues:	**$208,746,544.53**	**$29,178,675.71**	**$0.00**	**$5,345,962.59**	**$829,758.64**	**$244,100,941.47**
Expenditures						
Instructional Services	$89,330,350.80	$9,063,958.61	$0.00	$20,293.65	$682,350.18	$99,096,953.24
Instructional Support Services	$30,857,864.74	$9,199,391.11	$0.00	$179,375.94	$13,726.63	$40,250,358.42
Operation & Maintenance Services	$21,697,642.83	$18,188.64	$0.00	$1,852,102.69	$0.00	$23,567,934.16
Auxiliary Services	$5,683,405.06	$13,009,921.83	$0.00	$721,298.08	$25,818.85	$19,440,443.82
General Administrative Services	$9,068,598.43	$1,033,186.45	$0.00	$0.00	$0.00	$10,101,784.88
Capital Outlay	$147,169.00	$0.00	$0.00	$1,420,442.85	$0.00	$1,567,611.85
Debt Service	$0.00	$0.00	$0.00	$2,503,297.44	$0.00	$2,503,297.44
Other Expenditures	$6,409,537.92	$1,488,949.53	$0.00	$0.00	$169,768.56	$8,068,256.01
Total Expenditures:	**$163,194,568.78**	**$33,813,596.17**	**$0.00**	**$6,696,810.65**	**$891,664.22**	**$204,596,639.82**
Other Fund Sources (Uses)						
Other Fund Sources:	$2,575,659.19	$2,605,883.63	$0.00	$71,370.00	$8,499.35	$5,261,412.17
Other Fund Uses:	$2,568,796.12	$59,424.15	$0.00	$0.00	$20,528.61	$2,648,748.88
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**$45,558,838.82**	**($2,088,460.98)**	**$0.00**	**($1,279,478.06)**	**($73,934.84)**	**$42,116,964.94**

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 09

Exhibit F-III-A

114 - Birmingham City Schools

GENERAL	VARIANCE	SPECF610.999 Tf 0 0 0.5

STATE OF ALABAMA **Exhibit F-III-B**

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 09

114 - Birmingham City Schools

Description	DEBT SERVICE Budget	DEBT SERVICE Actual	VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS Budget	CAPITAL PROJECTS Actual	VARIANCE FavorableAu 0