

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-I-A

Combined Balance Sheet - All Fund Types and Account Groups

[Redacted Table Content]

For Fiscal Year 2015, Fiscal Period 03

114 - Birmingham City Schools

GOVERNMENTAL	PROPRIETARY	FIDUCIARY	ACCOUNT		
Special	Debt	Capital	Enterp/	Trust Assets	GROUPS
			Interp/		FUNCTIONS

[Redacted Table Content]

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds**

**Revenues**

State Sources	\$30,423,446.50	\$0.00	\$0.00	\$141,000.00	\$0.00	\$30,564,446.50
Federal Sources	\$167,061.20	\$6,119,407.98	\$0.00	\$0.00	\$0.00	\$6,286,469.18
	\$13,574,029.74	\$994,012.51		\$75,347.76	\$428,091.68	\$15,071,481.69
	\$71,038.26	\$86,080.91		\$0.00	\$0.00	\$157,119.17
<b>111 - Birmingham City Schools</b>	<b>\$44,235,575.70</b>	<b>\$7,199,501.40</b>		<b>\$216,347.76</b>	<b>\$428,091.68</b>	<b>\$52,079,516.54</b>

For Fiscal Year 2015, Fiscal Period 03

Other Sources

\$0.00

**Total Revenues:**

\$32,703,614.69

**Expenditures**

\$11,623,000.28

Instructional Services

\$28,830,261.53

\$3,142,821.66

\$0.00

\$434,923.35

\$295,608.15

\$7,210,681.59

Instructional Support Services

\$8,451,334.81

\$2,836,933.39

\$0.00

\$331,174.82

\$3,557.26

\$7,749,819.61

Operation & Maintenance Services

\$5,650,930.69

\$34,408.05

\$0.00

\$1,525,242.85

\$100.00

\$2,131,755.58

Auxiliary Services

\$1,690,232.94

\$4,833,301.89

\$0.00

\$1,185,635.35

\$40,649.43

\$0.00

General Administrative Services

\$1,695,420.44

\$419,114.41

\$0.00

\$17,220.73

\$0.00

\$2,602,570.77

Capital Outlay

\$843,911.70

\$1,005,542.99

\$0.00

\$428.17

\$79,882.10

\$1,929,762.96

Debt Service

\$47,162,092.11

\$12,272,122.39

\$0.00

\$6,097,194.04

\$419,796.94

\$65,951,205.48

Other Expenditures

\$2,555,746.54

\$2,950,993.73

\$0.00

\$705.00

\$1,909.80

\$5,509,355.04

**Total Expenditures:**

\$216,117.07

\$0.00

\$0.00

\$11,890.74

\$3,450,708.13

**Other Fund Sources (Uses)**

(\$666,953.81)

\$2,734,876.66

\$0.00

\$705.00

(\$9,980.94)

\$2,058,646.91

Other Fund Sources:

Other Fund Uses:

**Total Other Fund Sources (Uses):**

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-III-A

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

**All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual**

**Description**

**For Fiscal Year 2015, Fiscal Period 03**

**Revenues**

State Sources	\$119,746,462.00	\$30,423,446.50	(\$89,323,015.50)		\$0.00
Federal Sources	\$637,000.00	\$167,061.20	(\$469,938.80)		(\$33,617,664.04)
Local Sources	\$50,000.00	\$71,038.26	\$21,038.26		(\$446,582.09)
Other Sources	<b>\$197,464,232.00</b>	<b>\$44,235,575.70</b>	<b>(\$153,228,656.30)</b>		<b>(\$36,526,352.49)</b>

**Total Revenues:**

<b>Expenditures</b>	\$111,401,704.61	\$28,830,261.53	\$82,571,443.08		\$14,864,754.66
Instructional Services	\$33,528,917.80	\$8,451,334.81	\$25,077,582.99		\$6,519,629.35
Instructional Support Services	\$26,908,554.60	\$5,650,930.69	\$21,257,623.91		\$55,858.38
Operation & Maintenance Services	\$7,262,692.31	\$1,690,232.94			\$12,589,193.25
Auxiliary Services	\$7,724,161.50	\$1,695,420.44			\$363,896.81
General Administrative Services	\$0.00	\$0.00			\$0.00
Special Revenue Outlay	\$0.00	\$0.00			\$0.00
General Service	\$2,329,971.50	\$843,911.70			\$3,423,192.75
Other Expenditures	<b>\$189,156,002.32</b>	<b>\$47,162,092.11</b>	<b>\$141,993,910.21</b>		<b>\$37,816,525.20</b>

**Total Expenditures:**

	\$8,106,379.40	\$3,222,700.32	\$4,883,679.08		(\$216,117.07)
	<b>(\$3,127,150.18)</b>	<b>(\$666,953.81)</b>	<b>\$2,460,196.37</b>		<b>(\$4,876,154.74)</b>

**Other Financing Sources (Uses)**

Other Financing Sources:

Other Financing Uses:

**Total Other Financing Sources (Uses):**

Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$5,181,079.50	(\$3,593,470.22)	(\$8,774,549.72)	\$1,248,237.70	(\$2,337,744.33)	(\$3,585,982.03)
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STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-III-B

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

All Governmental Fund Types and Expendable Trust Funds

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Receipts	Expenditures	Favorable (Unfavorable)	Change	Favorable (Unfavorable)
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STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-III-C

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual

For Fiscal Year 2015, Fiscal Period 03

114 - Birmingham City Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE
	Budget	Actual				
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$125,118,244.00	\$30,564,446.50	(\$94,553,797.50)
Federal Sources	\$0.00	\$0.00	\$0.00	\$40,374,072.02	\$6,286,469.18	(\$34,087,602.84)
Local Sources	\$1,392,034.16	\$428,091.68	(\$963,942.48)	\$81,878,923.03	\$15,071,481.69	(\$66,807,441.34)
Other Sources	\$0.00	\$0.00	\$0.00	\$3,293,433.00	\$157,119.17	(\$3,136,313.83)
<b>Total Revenues:</b>	<b>\$1,392,034.16</b>	<b>\$428,091.68</b>	<b>(\$963,942.48)</b>	<b>\$250,664,672.05</b>	<b>\$52,079,516.54</b>	<b>(\$198,585,155.51)</b>
<b>Expenditures</b>						
Instructional Services	\$1,066,004.10	\$295,608.15	\$770,395.95	\$130,475,285.03	\$22,702,611.60	\$97,771,670.34
Instructional Support Services	\$30,757.58	\$3,557.26	\$27,200.32	\$42,916,238.12	\$1,000,000.00	\$31,293,237.84
Administrative Services	\$0.00	\$100.00	(\$100.00)	\$28,922,193.03	\$1,000,000.00	\$21,711,511.44
Capital Outlay	\$95,245.42	\$40,649.43	\$54,595.99	\$11,623,000.28	\$11,623,000.28	\$19,005,700.04
Debt Service	\$0.00	\$0.00	\$0.00	\$7,210,681.59	\$7,210,681.59	\$0.00
Other Governmental Services	\$0.00	\$0.00	\$0.00	\$7,749,819.61	\$7,749,819.61	\$0.00
Other Services	\$0.00	\$0.00	\$0.00	\$2,131,755.58	\$2,131,755.58	\$6,375,417.14
Other Financing Sources (Uses)	\$200,027.06	\$79,882.10	\$120,144.96	\$2,602,570.77	\$2,602,570.77	\$14,045,007.23
<b>Total Expenditures:</b>	<b>\$1,392,034.16</b>	<b>\$419,796.94</b>	<b>\$972,237.22</b>	<b>\$265,780,186.07</b>	<b>\$65,951,205.48</b>	<b>\$199,828,980.59</b>
<b>Other Financing Sources (Uses)</b>						
Auxiliary Services	\$0.00	\$1,909.80	\$1,909.80	\$12,590,260.62	\$5,509,355.04	(\$7,080,905.58)
Expendable Administrative Services	\$0.00	\$11,890.74	(\$11,890.74)	\$8,106,379.40	\$3,450,708.13	\$4,655,671.27
<b>Total Outlay</b>	<b>\$0.00</b>	<b>(\$9,980.94)</b>	<b>(\$9,980.94)</b>	<b>\$4,483,881.22</b>	<b>\$2,058,646.91</b>	<b>(\$2,425,234.31)</b>
Expendable Service						