

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups**

**Exhibit F-I-A**

Description								
<b>Assets and Other Debits:</b>								
<b>Assets:</b>								
Cash	\$64,104,260.64	\$954,813.94	\$0.00	\$4,678,568.32	\$0.00	\$623,572.21	\$0.00	\$0.00
Investments	\$0.00	\$61,117.75	\$0.00	\$23,175,945.31	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$303,136.01	\$2,499,247.59	\$0.00	\$13,225.50	\$0.00	\$18,260.82	\$0.00	\$0.00
Interfund Receivables	\$155,294.19	\$419,805.09	\$0.00	\$76,821.66	\$0.00	\$4,290.76	\$0.00	\$0.00
Inventories	\$0.00	\$341,720.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$346,716.91	\$0.00	\$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	\$0.00	\$698,969,771.40
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,734,712.40
<b>Other Debits:</b>								
Amounts Available								
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,459,758.45
Other Debits								
<b>Total Assets and Other Debits:</b>	<b>\$64,909,497.75</b>	<b>\$4,276,704.56</b>	<b>\$0.00</b>	<b>\$27,944,560.79</b>	<b>\$0.00</b>	<b>\$646,123.79</b>	<b>\$0.00</b>	<b>\$735,164,242.25</b>
<b>Liabilities:</b>								
Claims Payable	\$266,270.72	\$413,882.03	\$0.00	\$495,195.43	\$0.00	\$0.00	\$0.00	\$0.00
Liabilities and Fund Equity:	\$490,276.19	\$151,894.12	\$0.00	\$14,041.32	\$0.00	\$0.07	\$0.00	\$0.00
Other Liabilities	\$100,929.74	\$31,582.51	\$0.00	\$0.00	\$0.00	(\$112,563.19)	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,459,758.45
<b>Total Liabilities:</b>	<b>\$857,476.65</b>	<b>\$597,358.66</b>	<b>\$0.00</b>	<b>\$509,236.75</b>	<b>\$0.00</b>	<b>(\$112,563.12)</b>	<b>\$0.00</b>	<b>\$20,459,758.45</b>
<b>Fund Equity:</b>								
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$714,704,483.80
Contributed Capital								
Reserved Fund Balance	\$5,983,363.82	\$8,297,625.74		\$6,688,797.83		\$99,252.73		\$0.00
Unreserved Fund balance	\$58,068,567.28	(\$4,618,279.84)		\$20,746,526.21		\$659,434.18		\$0.00
<b>Total Fund Equity:</b>	<b>\$64,051,931.10</b>	<b>\$3,679,345.90</b>		<b>\$27,435,324.04</b>		<b>\$758,686.91</b>		<b>\$714,704,483.80</b>
	<b>\$64,909,497.75</b>	<b>\$4,276,704.56</b>		<b>\$27,944,560.79</b>		<b>\$646,123.79</b>		<b>\$735,164,242.25</b>

Information in this report has been reconciled to the corresponding bank statements

STATE OF ALABAMA

Exhibit F-II-A

Revenues

State Sources	\$40,516,665.50	\$0.00	\$0.00	\$188,000.00	\$0.00	\$40,704,665.50
Federal Sources	\$242,711.01	\$8,508,026.36	\$0.00	\$0.00	\$0.00	\$8,750,737.37
Local Sources	\$62,291,703.00	\$1,243,734.74	\$0.00	\$75,626.11	\$498,163.18	\$64,109,227.03
Other Sources	\$74,532.27	\$86,080.91	\$0.00	\$0.00		\$160,613.18
<b>Total Revenues:</b>	<b>\$103,125,611.78</b>	<b>\$9,837,842.01</b>	<b>\$0.00</b>	<b>\$263,626.11</b>	<b>\$498,163.18</b>	<b>\$113,725,243.08</b>

Expenditures

Instructional Services	\$37,974,615.81	\$4,023,941.09	\$0.00	\$455,668.55	\$370,277.41	\$42,824,502.86
Instructional Support Services	\$11,195,035.56	\$3,833,828.94	\$0.00	\$433,277.69	\$3,557.26	\$15,465,699.45
Administrative Services	\$7,790,240.71	\$59,601.11	\$0.00	\$1,766,257.38	\$430.00	\$9,616,529.20
Other Services	\$1,278,318.89	\$2,575,812.81	\$0.00	\$1,885,812.81	\$17,800.12	\$10,132,264.29
						\$2,960,228.37
						\$3,171,904.30
Operation & Maintenance Services	\$1,016,750.57	\$1,317,317.01	\$0.00	\$426.17	\$104,369.30	\$2,438,863.05
<b>Total Expenditures:</b>	<b>\$62,544,201.99</b>	<b>\$16,362,235.29</b>	<b>\$0.00</b>	<b>\$7,177,051.08</b>	<b>\$526,503.16</b>	<b>\$86,609,991.52</b>

Other Fund Sources (Uses)

	\$2,011,011.88	\$1,136,882.11	\$0.00	\$1,136,882.11	\$1,136,882.11	\$6,702,145.89
	\$4,118,573.75	\$264,178.13	\$0.00	\$0.00	\$14,270.32	\$4,397,022.20
<b>Total Other Fund Sources (Uses):</b>	<b>\$6,129,585.63</b>	<b>\$1,401,060.24</b>	<b>\$0.00</b>	<b>\$1,136,882.11</b>	<b>(\$10,581.52)</b>	<b>\$2,295,022.89</b>

Auxiliary

General Administrative Services						
Capital Outlay						
Debt Service						

\$2,344,247.26      \$571,707.13      \$0.00      \$44,273.98      \$0.00

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

Exhibit F-III-A

114 - Birmingham City Schools

Description	Budget	Actual	VARIANCE	Budget	Actual	VARIANCE
			Favorable (\$ Unfavorable)			SPECIAL REVENUE
<b>REVENUES</b>						
State Sources	\$119,746,462.00	\$40,516,665.50	(\$79,229,796.50)	\$0.00	\$0.00	\$0.00
Federal Sources	\$637,000.00	\$242,711.01	(\$394,288.99)	\$39,737,072.02	\$8,508,026.36	(\$31,229,045.66)
Local Sources	\$77,030,770.00	\$62,291,703.00	(\$14,739,067.00)	\$3,456,118.87	\$1,243,734.74	(\$2,212,384.13)
Other Sources	\$50,000.00	\$74,532.27	\$24,532.27	\$532,663.00	\$86,080.91	(\$446,582.09)
	<b>\$197,464,232.00</b>	<b>\$103,125,611.78</b>	<b>(\$94,338,620.22)</b>	<b>\$43,725,753.89</b>	<b>\$9,837,842.01</b>	<b>(\$33,888,011.88)</b>
<b>Total Revenues:</b>						
Instructional Services	\$111,401,704.61	\$37,974,615.81	\$73,427,088.80	\$18,007,576.32	\$4,023,941.09	(\$13,983,635.23)
<b>Expenditures</b>						
Instructional Support Services	\$33,528,917.80	\$11,195,035.56	\$22,333,882.24	\$9,356,562.74	\$3,833,828.94	(\$15,522,733.80)
Operation & Maintenance Services	\$26,908,554.60	\$7,790,240.71	\$19,118,313.89	\$90,266.43	\$59,601.11	\$5,522,733.80
Auxiliary Services	\$7,262,692.31	\$2,223,312.08	\$5,039,380.23	\$17,422,495.14	\$6,555,840.01	\$30,665.32
General Administrative Services	\$7,724,161.50	\$2,344,247.26	\$5,379,914.24	\$783,011.22	\$571,707.13	\$10,866,655.13
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$211,304.09
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$2,329,971.50	\$1,016,750.57	\$1,313,220.93	\$4,428,735.74	\$1,317,317.01	\$0.00
	<b>\$189,156,002.32</b>	<b>\$62,544,201.99</b>	<b>\$126,611,800.33</b>	<b>\$50,088,647.59</b>	<b>\$16,362,235.29</b>	<b>\$33,726,412.30</b>
<b>Total Expenditures:</b>						
Other Financing Sources:	\$4,979,229.22	\$2,817,017.39	(\$2,162,211.83)	\$7,611,031.40	\$3,780,302.44	(\$3,830,728.96)
Other Financing Sources (Use)	\$8,106,379.40	\$4,118,573.75	\$3,987,805.65	\$0.00	\$264,178.13	(\$264,178.13)
	<b>(\$3,127,150.18)</b>	<b>(\$1,301,556.36)</b>	<b>\$1,825,593.82</b>	<b>\$7,611,031.40</b>	<b>\$3,516,124.31</b>	<b>(\$4,094,907.09)</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$5,181,079.50	\$39,279,853.43	\$34,098,773.93	\$1,248,237.70	(\$3,008,268.97)	(\$4,256,506.67)
Reserve Fund Balance - Oct 1:	\$20,800,000.00	\$24,772,077.67	\$3,972,077.67	\$5,200,000.00	\$6,687,614.87	\$1,487,614.87
	<b>\$25,981,079.50</b>	<b>\$64,051,931.10</b>	<b>\$38,070,851.60</b>	<b>\$6,448,237.70</b>	<b>\$3,679,345.90</b>	<b>(\$2,768,891.80)</b>

Information in this report has been assembled to the best of our knowledge and belief.

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

Exhibit F-III-B

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

Description					<b>VARIANCE</b>	
					<b>Favorable</b>	
					<b>(Unfavorable)</b>	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00			(\$5,183,782.00)
Federal Sources	\$0.00	\$0.00	\$0.00			\$0.00
Local Sources	\$0.00	\$0.00	\$0.00			\$75,626.11
Other Sources	\$0.00	\$0.00	\$0.00			(\$2,710,770.00)
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>(\$7,818,925.89)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00					(\$455,668.55)
Instructional Support Services	\$0.00					(\$433,277.69)
Operation & Maintenance Services	\$0.00					\$157,114.62
Auxiliary Services	\$0.00					(\$40,073.23)
Debt Administrative Services	\$0.00					(\$44,273.98)
Capital Outlay	\$0.00					\$13,475,673.70
Debt Service	\$0.00					\$5,307,382.22
Other Expenditures	\$0.00					(\$426.17)
<b>Total Expenditures:</b>	<b>\$0.00</b>					<b>\$17,966,450.92</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:						\$1,016.40
Other Financing Uses:						\$0.00
<b>Total Other Financing Sources (Uses):</b>						<b>\$1,016.40</b>
<b>Excess Revenues and Other Sources Over</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$17,060,950.00)</b>	<b>(\$6,912,408.57)</b>	<b>\$10,148,541.43</b>
	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,300,000.00</b>	<b>\$34,347,732.61</b>	<b>\$14,047,732.61</b>
	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,239,050.00</b>	<b>\$27,435,324.04</b>	<b>\$24,196,274.04</b>

Information in this report has been reconciled to the corresponding bank statements.

**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 2015, Fiscal Period 04**

114 - Birmingham City Schools

	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS	
	Budget	Actual			
	\$0.00	\$0.00	\$0.00	\$125,118,244.00	
	\$1,392,034.16	\$498,163.18	(\$893,870.98)	\$250,664,672.05	
	\$0.00	\$0.00	\$0.00		
	<b>\$1,392,034.16</b>	<b>\$498,163.18</b>	<b>(\$893,870.98)</b>	<b>\$250,664,672.05</b>	
	\$1,066,004.10	\$370,277.41	\$695,726.69	\$130,475,285.03	
	\$30,757.58	\$3,557.26	\$27,200.32	\$42,916,238.12	
	\$0.00	\$430.00	(\$430.00)	\$28,922,193.03	
	\$95,245.42	\$47,869.19	\$47,376.23	\$76,045,602.66	
	\$0.00	\$0.00	\$0.00		
	\$0.00	\$0.00	\$0.00	\$8,507,172.72	
	\$0.00	\$0.00	\$0.00	\$16,647,578.00	
	\$200,027.06	\$104,369.30	\$95,657.76	\$5,307,382.22	
	<b>\$1,392,034.16</b>	<b>\$526,503.16</b>	<b>\$865,531.00</b>	<b>\$265,780,186.07</b>	
	\$0.00	\$3,708.80	\$3,708.80	\$12,590,260.62	
	\$0.00		(\$14,270.32)	\$8,106,379.40	
	<b>\$0.00</b>	<b>(\$10,561.52)</b>	<b>(\$10,561.52)</b>	<b>\$4,483,881.22</b>	
	\$0.00	(\$38,901.50)	(\$38,901.50)	(\$10,631,632.80)	\$29,320,274.39
	\$0.00	\$797,588.41	\$797,588.41	\$46,300,000.00	\$66,605,013.56
	\$0.00	\$758,686.91	\$758,686.91	\$35,668,367.20	\$95,925,287.95
					\$60,256,920.75

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