

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-I-A

Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2015, Fiscal Period 06

114 - Birmingham City Schools

Account Group	GOVERNMENTAL			PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service			
Assets:						
Cash	\$5,247,940.79	\$0.00	\$0.00	\$4,163,203.85	\$746,745.82	\$0.00
Investments	\$61,118.25	\$0.00	\$0.00	\$12,316,946.54	\$0.00	\$0.00
Receivables	\$1,436,928.55	\$0.00	\$0.00	\$13,225.50	\$17,960.82	\$0.00
Interfund Receivables	\$821,457.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$341,720.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$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	\$15,734,712.40
Other Debits:						
Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets:	\$58,050,886.43	\$7,909,155.26	\$0.00	\$16,493,375.89	\$706.64	\$73,59,302.95
Liabilities and Equity:						
Accounts Payable	\$196,626.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$149,066.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$26,560.78	\$0.00	\$0.00	\$0.00	(\$122,941.62)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,854,819.15
Total Liabilities:	\$372,253.41	\$0.00	\$0.00	\$0.00	(\$122,941.62)	\$19,854,819.15
Fund Equity:						
Investments in General Fund Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$714,704,483.80
Contributed Capital	\$4,262,468.49	\$7,083,112.77	\$0.00	\$5,358,807.99	\$150,423.51	\$0.00
Reserved Fund Balance	\$52,613,448.63	\$453,799.08	\$0.00	\$10,032,393.36	\$737,224.75	\$0.00
Unreserved Fund Balance	\$56,875,917.12	\$7,536,911.85	\$0.00	\$15,391,201.35	\$887,648.26	\$714,704,483.80
Total Fund Equity:	\$58,050,886.43	\$7,909,155.26	\$0.00	\$16,493,375.89	\$764,706.64	\$734,559,302.95
Liabilities and Equity:						
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Unreserved Fund Balance	\$56,875,917.12	\$7,536,911.85	\$0.00	\$15,391,201.35	\$887,648.26	\$714,704,483.80
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Contributed Capital	\$4,262,468.49	\$7,083,112.77	\$0.00	\$5,358,807.99	\$150,423.51	\$0.00
Reserved Fund Balance	\$52,613,448.63	\$453,799.08	\$0.00	\$10,032,393.36	\$737,224.75	\$0.00
Unreserved Fund Balance	\$56,875,917.12	\$7,536,911.85	\$0.00	\$15,391,201.35	\$887,648.26	\$714,704,483.80
Total Fund Equity:	\$58,050,886.43	\$7,909,155.26	\$0.00	\$16,493,375.89	\$764,706.64	\$734,559,302.95

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

Pulled from Pro Junction

**BAMA
EDUCATION
System**
Revenues and Changes in Fund Balances
Expendable Trust Funds
Fiscal Period 06

114 - Birmingham City Schools

	FIDUCIARY				Total
	Debt Service	Capital Projects	Expendable Trust	Expendable Trust	
Revenues					
State Sources	\$0.00	\$1,079,069.26	\$0.00	\$0.00	\$61,660,872.76
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$19,495,288.80
Local Sources	\$0.00	\$86,814.55	\$872,176.20	\$0.00	\$70,040,884.65
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$281,091.17
Total Revenues:	\$0.00	\$1,165,883.81	\$872,176.20	\$0.00	\$151,478,137.38
Expenditures					
Instructional Services	\$0.00	\$1,069,078.04	\$534,092.92	\$0.00	\$824,581.39
Instructional Support Services	\$0.00	\$651,545.81	\$4,437.26	\$0.00	\$364,421.82
Operation & Maintenance Services	\$0.00	\$2,136,267.26	\$430.00	\$0.00	\$424,832.23
Auxiliary Services	\$0.00	\$2,458,566.94	\$87,088.50	\$0.00	\$558,507.73
General Administrative Services	\$0.00	\$69,416.78	\$0.00	\$0.00	\$519,981.64
Capital Outlay	\$0.00	\$4,550,618.61	\$0.00	\$0.00	\$550,611.61
Debt Service	\$0.00	\$797,069.26	\$0.00	\$0.00	\$797,061.26
Other Expenditures	\$0.00	\$974.87	\$140,789.48	\$0.00	\$587,081.66
Total Expenditures:	\$0.00	\$11,733,537.57	\$766,838.16	\$0.00	\$131,627,993.34
Other Fund Sources (Uses)					
Other Fund Sources:	\$0.00	\$1,347,067.81	\$10,218.06	\$0.00	\$10,087,395.06
Other Fund Uses:	\$0.00	\$0.00	\$25,500.25	\$0.00	\$6,115,712.78
Total Other Fund Sources (Uses):	\$0.00	\$1,347,067.81	(\$15,282.19)	\$0.00	\$3,971,682.28
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$0.00	(\$9,220,585.95)	\$90,055.85	\$0.00	\$23,822,706.32
Beginning Fund Balance - October 1:	\$0.00	\$24,611,787.30	\$797,592.41	\$0.00	\$56,868,972.26
Ending Fund Balance:	\$0.00	\$15,391,201.35	\$887,648.26	\$0.00	\$80,691,678.58

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2015, Fiscal Period 06

Combined Statement
 All

Birmingham City Schools

Description	DEBT SERVICE		CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues					
State Sources	\$0.00	\$0.00	\$1,780.00	\$1,079,069.26	(\$4,292,712.74)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$86,814.55	\$86,814.55
Other Sources	\$0.00	\$0.00	0.77	\$0.00	(\$2,710,770.00)
Total Revenues:	\$0.00	\$0.00	\$8,082,552.00	\$1,165,883.81	(\$6,916,668.19)
Expenditures					
Instructional Services	\$0.00	\$0.00	\$0.00	\$1,069,078.04	(\$1,069,078.04)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$651,545.81	(\$651,545.81)
Operation & Maintenance Services	\$0.00	\$0.00	\$1,923,372.00	\$2,136,267.26	(\$212,895.26)
Auxiliary Services	\$0.00	\$0.00	\$1,265,169.78	\$2,458,566.94	(\$1,193,397.16)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$69,416.78	(\$69,416.78)
Capital Outlay	\$0.00	\$0.00	\$16,647,578.00	\$4,550,618.61	\$12,096,959.39
Debt Service	\$0.00	\$0.00	\$5,307,382.22	\$797,069.26	\$4,510,312.96
Other Expenditures	\$0.00	\$0.00	\$0.00	\$974.87	(\$974.87)
Total Expenditures:	\$0.00	\$0.00	\$25,143,502.00	\$11,733,537.57	\$13,409,964.43
Other Financing Sources (Uses)					
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,347,067.81	\$1,347,067.81
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$1,347,067.81	\$1,347,067.81
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$0.00	\$7,840,364.05
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$0.00	\$4,311,787.30

Information in this report has been reconciled to the corresponding statements
 pulled from Production

114 - Birmingham City Schools

Description	ND TYPES FUNDS		Actual	VARIANCE Favorable (Unfavorable)
	Actual	Actual		
Revenues				
	\$0.00	\$0.00	\$5,118,240.00	(\$63,457,371.24)
	\$0.00	\$0.00	\$10,374,070.02	(\$20,878,783.22)
	\$1,392,034.16	\$872,176.20	\$1,878,920.03	(\$11,838,038.38)
	\$0.00	\$0.00	\$3,293,430.00	(\$3,012,341.83)
Total Revenues:	\$1,392,034.16	\$872,176.20	\$250,664,620.05	(\$99,186,534.67)
Expenditures				
Services	\$1,066,004.10	\$534,092.92	\$130,475,285.03	\$65,650,704.64
Finance Services	\$30,757.58	\$4,437.26	\$42,916,238.12	\$19,551,817.30
Administrative Services	\$0.00	\$430.00	\$28,922,193.03	\$14,497,361.80
	\$95,245.42	\$87,088.50	\$26,045,602.65	\$10,487,098.92
	\$0.00	\$0.00	\$8,507,172.72	\$3,987,185.08
	\$0.00	\$0.00	\$16,647,578.00	\$12,096,959.39
	\$0.00	\$0.00	\$5,307,382.22	\$4,510,312.96
	\$200,027.06	\$140,789.48	\$6,958,734.30	\$3,371,652.64
Total Expenditures:	\$1,392,034.16	\$766,838.16	\$265,780,186.07	\$134,153,092.73
Other Financing Sources (Uses)				
Other Financing Sources (Uses)	\$0.00	\$10,218.06	\$12,590,260.62	\$10,087,365.06
	\$0.00	(\$25,500.25)	\$8,106,379.40	\$6,115,702.78
Total Other Financing Sources (Uses):	\$0.00	(\$15,282.19)	\$4,483,881.22	(\$512,218.94)
Sources Over Other Uses:	\$0.00	\$90,055.85	(\$10,631,632.80)	\$34,454,339.12
Balance - Oct. 1:	\$0.00	\$797,592.41	\$46,300,000.00	\$10,568,972.26
	\$0.00	\$887,648.26	\$35,668,367.20	\$45,023,311.38

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