

114 - Birmingham City Schools
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 Capital
 Projects
 FIDUCIARY
 Trust Agency
 ACCOUNT
 GROUPS
 /A L/T Dept

Description	General	Capital Projects							
Assets and Other Debits:									
Accounts Receivable		\$0.00	\$6,590,230.25	\$0.00	\$728,946.94	\$0.00	\$0.00	\$0.00	\$0.00
Accounts Payable		\$0.00	\$9,317,255.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prepaid Expenses		\$0.00	\$13,225.50	\$0.00	\$17,960.82	\$0.00	\$0.00	\$0.00	\$0.00
Inventory		\$0.00	\$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	\$0.00
Construction in Progress		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets		\$0.00	\$0.00	\$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	\$0.00	\$0.00
Available for Withdrawal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets and Other Debits:	\$53,776,753.11	\$0.00	\$15,920,711.02	\$0.00	\$746,907.76	\$0.00	\$0.00	\$0.00	\$734,559,302.95
Liabilities and Fund Equity:									
Accounts Payable		\$0.00	\$508,293.99	\$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	\$0.00	\$0.00
Prepaid Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventory		\$0.00	\$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	\$0.00
Construction in Progress		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Equity		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Liabilities and Fund Equity:	\$53,776,753.11	\$0.00	\$508,293.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,854,819.15
Accounts Payable		\$0.00	\$0.00	\$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	\$0.00	\$0.00
Prepaid Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventory		\$0.00	\$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	\$0.00
Construction in Progress		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Equity		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Liabilities and Fund Equity:	\$53,776,753.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,854,819.15
Accounts Payable		\$0.00	\$0.00	\$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	\$0.00	\$0.00
Prepaid Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventory		\$0.00	\$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	\$0.00
Construction in Progress		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Equity		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Liabilities and Fund Equity:	\$53,776,753.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,854,819.15

en reconciled to the corresponding bank statements
 Pulled from Production

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Revenues, Expenditures, and Changes
in Fund Balances
Fund Types and Expendable Trust Funds
Fiscal Year 2015, Fiscal Period 07**

114 - Birmingham City Schools

Exhibit F-II-A

114 - Birmingham City Schools

	GOVERNMENTAL			FIDUCIARY			Total
	Local Revenues	Debt Service	Capital Projects	Expendable Trust	Expendable Trust	Total	
Revenues							
State Sources	\$70,498,378.00	\$0.00	\$1,426,069.26	\$0.00	\$0.00	1,627,447.26	
Federal Sources	\$389,561.12	\$0.00	\$0.00	\$0.00	\$0.00	3,551,356.96	
Local Sources	\$69,872,712.54	\$0.00	\$88,342.82	\$1,054,921.13	\$0.00	3,037,075.69	
Other Sources	\$174,352.65	\$0.00	\$0.00	\$0.00	\$0.00	\$28,405.13	
Total Revenues:	140,935,004.31	0.00	1,444,412.08	1,054,921.13	0.00	168,446,285.04	
Expenditures							
Instructional Services	\$66,632,581.30	\$0.00	\$1,116,682.36	\$738,704.14	\$0.00	\$76,057,036.87	
Instructional Support Services	\$19,069,520.42	\$0.00	\$700,245.81	\$9,241.75	\$0.00	\$27,066,566.83	
Operation & Maintenance Services	\$14,841,789.00	\$0.00	\$2,228,500.25	\$430.00	\$0.00	\$17,150,852.56	
Auxiliary Services	\$4,573,530.34	\$0.00	\$1,848,549.70	\$137,777.12	\$0.00	\$17,970,949.52	
General Administrative Services	\$4,189,867.81	\$0.00	\$70,107.50	\$0.00	\$0.00	\$5,384,820.70	
Capital Outlay	\$0.00	\$0.00	\$4,626,380.63	\$0.00	\$0.00	\$4,626,380.63	
Debt Service	\$0.00	\$0.00	\$797,069.26	\$0.00	\$0.00	\$797,069.26	
Other Expenditures	\$1,579,185.48	\$0.00	\$974.87	\$171,627.27	\$0.00	\$4,283,170.37	
Total Expenditures:	110,886,474.35	0.00	11,388,510.38	1,057,780.28	0.00	153,336,846.74	
Other Fund Sources (Uses)							
Other Fund Sources:	\$715,604.31	\$0.00	\$1,347,167.81	\$10,362.06	\$0.00	\$2,733,930.41	
Other Fund Uses:	\$357,063.06	\$0.00	\$372,439.78	\$28,578.19	\$0.00	\$719,328.64	
Total Other Fund Sources (Uses):	358,541.25	0.00	974,728.03	(18,216.13)	0.00	1,014,601.77	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	27,407,068.21	0.00	(9,199,370.27)	(21,075.28)	0.00	19,239,642.07	
Beginning Fund Balance - October 1:	24,772,077.67	0.00	24,611,787.30	797,592.41	0.00	56,868,972.26	
Ending Fund Balance:	52,179,145.88	0.00	15,412,417.03	776,517.13	0.00	76,108,614.33	

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

114 - Birmingham City Schools

Description	REVENUE		EXPENDITURES		BALANCE		VARIANCE Favorable (Unfavorable)
	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	
Revenues							
Local	\$23,161,795.84	\$23,161,795.84	\$19,069,520.42	\$19,069,520.42	\$4,092,275.42	\$4,092,275.42	\$4,092,275.42
State	\$2,016,099.20	\$2,016,099.20	\$14,841,789.00	\$14,841,789.00	\$7,174,309.80	\$7,174,309.80	\$7,174,309.80
Federal	\$114,052.48	\$114,052.48	\$4,573,530.34	\$4,573,530.34	\$4,459,477.86	\$4,459,477.86	\$4,459,477.86
Other	\$25,291,947.52	\$25,291,947.52	\$4,189,867.81	\$4,189,867.81	\$21,102,079.64	\$21,102,079.64	\$21,102,079.64
Total Revenues:	\$28,583,947.04	\$28,583,947.04	\$38,674,727.57	\$38,674,727.57	\$10,909,219.47	\$10,909,219.47	\$10,909,219.47
Expenditures							
Salaries	\$7,569,069.07	\$7,569,069.07	\$11,401,704.61	\$11,401,704.61	\$3,832,635.54	\$3,832,635.54	\$3,832,635.54
Benefits	\$7,287,558.85	\$7,287,558.85	\$33,528,917.80	\$33,528,917.80	\$26,190,388.95	\$26,190,388.95	\$26,190,388.95
Supplies	\$80,133.31	\$80,133.31	\$26,908,554.60	\$26,908,554.60	\$23,716,618.00	\$23,716,618.00	\$23,716,618.00
Travel	\$11,411,092.36	\$11,411,092.36	\$7,262,692.31	\$7,262,692.31	\$4,148,400.05	\$4,148,400.05	\$4,148,400.05
Other	\$1,124,845.39	\$1,124,845.39	\$7,724,161.50	\$7,724,161.50	\$6,601,366.15	\$6,601,366.15	\$6,601,366.15
Total Expenditures:	\$27,252,638.98	\$27,252,638.98	\$85,825,950.82	\$85,825,950.82	\$64,919,408.69	\$64,919,408.69	\$64,919,408.69
Other Financing Sources (Uses)							
Capital Projects	\$6,200,799.23	\$6,200,799.23	\$979,000.00	\$979,000.00	\$5,221,799.23	\$5,221,799.23	\$5,221,799.23
Debt	\$435,645.61	\$435,645.61	\$1,106,000.00	\$1,106,000.00	\$670,354.39	\$670,354.39	\$670,354.39
Other	\$5,765,153.62	\$5,765,153.62	\$3,127,150.18	\$3,127,150.18	\$2,638,003.44	\$2,638,003.44	\$2,638,003.44
Total Other Financing Sources (Uses):	\$12,401,598.46	\$12,401,598.46	\$5,232,150.18	\$5,232,150.18	\$7,169,448.28	\$7,169,448.28	\$7,169,448.28
Balance - Oct. 1							
Balance - Oct. 1	\$18.29	\$18.29	\$22,225,988.71	\$22,225,988.71	\$22,225,988.71	\$22,225,988.71	\$0.00
Change	514.88	514.88	\$3,972,077.67	\$3,972,077.67	\$3,972,077.67	\$3,972,077.67	\$3,972,077.67
Balance - Oct. 31	296.59	296.59	\$26,198,066.38	\$26,198,066.38	\$26,198,066.38	\$26,198,066.38	\$26,198,066.38
Total	\$20,084,565.15	\$20,084,565.15	\$110,886,474.35	\$110,886,474.35	\$110,886,474.35	\$110,886,474.35	\$110,886,474.35

in this report

statements.

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ulled from Production

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 07

114 - Birmingham City Schools

Description	DEBT SERVICE		CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues					
State Sources	\$0.00	\$0.00	\$5,371,782.00	\$1,126,049.26	(\$4,245,712.74)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$88,342.82	\$88,342.82
Other Sources	\$0.00	\$0.00	\$2,710,770.00	\$0.00	(\$2,710,770.00)
Total Revenues:	\$0.00	\$0.00	\$8,082,552.00	\$1,214,419.08	(\$6,868,139.92)
Expenditures					
Instructional Services	\$0.00	\$0.00	\$0.00	\$1,116,682.36	(\$1,116,682.36)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$700,245.81	(\$700,245.81)
Operation & Maintenance Services	\$0.00	\$0.00	\$1,923,372.00	\$2,228,500.25	(\$305,128.25)
Auxiliary Services	\$0.00	\$0.00	\$1,265,169.78	\$1,848,549.70	(\$583,379.92)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$70,107.50	(\$70,107.50)
Capital Outlay	\$0.00	\$0.00	\$16,647,578.00	\$4,626,380.63	\$12,021,197.37
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	\$11,388,510.38	\$13,754,991.62
Other Financing Sources (Uses)					
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,347,167.81	\$1,347,167.81
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$372,439.78	(\$372,439.78)
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$974,728.03	\$974,728.03
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	(\$17,060,950.00)	(\$9,199,370.27)	\$7,861,579.73
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$20,300,000.00	\$24,611,787.30	\$4,311,787.30
Ending Fund Balance:	\$0.00	\$0.00	\$3,239,050.00	\$15,412,417.03	\$12,173,367.03

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

STATE OF ALABAMA
 DEPARTMENT OF EDUCATION
 LEA Financial System
 Revenues, Expenditures, and Changes in Fund Balances
 by Fund Types and Expendable Trust Funds
 Budget and Actual
 Fiscal Year 2015, Fiscal Period 07

114 - Birmingham City Schools

Description	EXPENDABLE TRUST		TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues					
State Sources	\$0.00	\$0.00	\$125,118,244.00	\$71,624,447.26	(\$53,493,796.74)
Federal Sources	\$0.00	\$0.00	\$40,374,072.02	\$23,551,356.96	(\$16,822,715.06)
Local Sources	\$1,392,034.16	\$1,054,921.13	\$81,878,923.03	\$73,032,075.69	(\$8,846,847.34)
Other Sources	\$0.00	\$0.00	\$3,293,433.00	\$288,405.13	(\$3,005,027.87)
Total Revenues:	\$1,392,034.16	\$1,054,921.13	\$250,664,672.05	\$168,496,285.04	(\$82,168,387.01)
Expenditures					
Instructional Services	\$1,066,004.10	\$738,704.14	\$130,475,285.03	\$1,057,036.87	\$148.16
Instructional Support Services	\$30,757.58	\$9,241.75	\$42,916,238.12	\$1,066,566.83	\$71.29
Operation & Maintenance Services	\$0.00	\$430.00	\$28,922,193.03	\$1,150,852.56	\$40.47
Auxiliary Services	\$95,245.42	\$137,777.12	\$26,045,602.65	\$970,949.52	\$53.13
Expendable Administrative Services	\$0.00	\$0.00	\$8,507,172.72	\$1,384,820.70	\$52.02
Total Outlay	\$0.00	\$0.00	\$16,647,578.00	\$1,626,380.63	\$97.37
Expendable Service	\$0.00	\$0.00	\$5,307,382.22	\$797,069.26	\$12.96
Other Expenditures	\$200,027.06	\$171,627.27	\$6,958,734.30	\$283,170.37	\$53.93
Total Expenditures:	\$1,392,034.16	\$1,057,780.28	\$265,780,186.07	\$165,336,846.74	\$112,443,339.33
Other Financing Sources (Uses)					
Other Financing Sources:	\$0.00	\$10,362.06	\$12,190,260.62	\$1,773,930.41	(\$1,316,330.21)
Other Financing Uses:	\$0.00	\$28,578.19	\$8,06,379.40	\$93,726.64	\$912,652.76
Total Other Financing Sources (Uses):	\$0.00	(\$18,216.13)	\$488,881.22	\$1,800,203.77	(\$403,677.45)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(\$21,075.28)	(\$21,075.28)			
Beginning Fund Balance - 06/01:	\$797,592.41	\$797,592.41		\$19,239,642.07	\$29,871,274.87
Ending Fund Balance:	\$776,517.13	\$776,517.13		\$76,108,614.33	\$10,568,972.26

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

Pulled from Production