

STATE OF ALABAMA  
 DEPARTMENT OF EDUCATION  
 Financial System  
 Expenditures, and Changes in Fund Balances  
 Types and Expendable Trust Funds  
 2015, Fiscal Period 08

	FIDUCIARY					Total
	Revenue	Debt Service	Capital Projects	Expendable Trust		
Revenues:						
	\$80,606,097.00	\$0.00	\$1,173,069.26	\$0.00	\$81,779,166.26	
	\$437,078.60	\$0.00	\$0.00	\$0.00	\$26,936,374.89	
	\$71,319,632.18	\$0.00	\$280,696.47	\$1,254,727.93	\$75,132,692.85	
	\$203,426.16	\$0.00	\$0.00	\$0.00	\$22,032.38	
<b>Total Revenues:</b>	<b>\$152,566,233.94</b>	<b>\$0.00</b>	<b>\$1,453,765.73</b>	<b>\$1,254,727.93</b>	<b>1,266.38</b>	
Expenditures						
Services	\$76,744,613.92	\$0.00	\$1,142,979.56	900,136.5	\$87,408,250.34	
Service Services	\$21,836,098.82	\$0.00	\$871,914.63	\$1,743.3	\$31,197,794.86	
	\$16,915,226.44	\$0.00	\$2,442,485.17	430.0	\$19,444,224.93	
Services	\$5,328,862.77	\$0.00	\$1,848,549.70	176,204.8	\$20,157,854.23	
	\$4,801,622.51	\$0.00	\$70,107.50	\$0.0	\$6,208,133.98	
	\$0.00	\$0.00	\$5,874,782.45	\$0.0	\$5,874,782.45	
	\$0.00	\$0.00	\$797,069.26	\$0.0	\$797,069.26	
	\$1,754,174.97	\$0.00	\$974.87	229,776.8	\$4,979,807.51	
<b>Total Expenditure:</b>	<b>\$127,380,599.43</b>	<b>\$0.00</b>	<b>\$13,048,863.14</b>	<b>1,117.7</b>	<b>\$176,067,917.56</b>	
Other Fund Sources (Uses)						
	\$4,109,065.73	\$0.00	\$2,265,677.81	\$83,856.13	\$13,402,798.99	
	\$7,167,430.45	\$0.00	\$372,439.78	\$56,380.34	\$3,058,416.36	
<b>Total Other Fund Sources (Uses):</b>	<b>(\$3,058,364.72)</b>	<b>\$0.00</b>	<b>\$1,893,238.03</b>	<b>2,421</b>	<b>\$5,44,382.63</b>	
Resources Over						
or Fund Uses:	\$22,127,269.79	\$0.00	(\$9,701,859.38)	(\$87,987.85)	\$13,446,731.45	
October 1:	\$24,772,077.67	\$0.00	\$24,611,787.30	\$797,592.41	\$56,868,972.26	
	\$46,899,347.46	\$0.00	\$14,909,927.92	\$709,604.56	\$70,315,703.71	

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

Pulled from Production

STATE OF ALABAMA  
 DEPARTMENT OF EDUCATION  
 LEA Financial System  
 Combined Balance Sheet -- All Fund Types and Account Groups  
 For Fiscal Year 2015, Fiscal Period 08

114 - Birmingham City Schools

	GOVERNMENTAL			Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agen	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service				
Other Debits:							
Investments	1,056.97	\$4,908,748.93	\$0.00	\$11,063,435.91	\$0.00	0,896.26	\$0.00
Receivables	\$0.00	\$61,118.25	\$0.00	\$4,317,574.69	\$0.00	\$0.00	\$0.00
Fund Receivables	136.01	\$1,122,398.64	\$0.00	\$13,225.50	\$0.00	5,544.27	\$0.00
Inventory	392.97	\$1,628,407.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prepaid Assets	\$0.00	\$341,720.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	110.45	\$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	\$698,969,771.40
Other Debits:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,734,712.40
Grants Available							
Grants to be Provided							
Other Debits:							
<b>Assets and Other Debits:</b>							
<b>Fund Equity:</b>							
Accounts Payable	172.05	\$87,315.64	\$0.00	\$484,308.18	\$0.00	1,371.55	\$0.00
Fund Payable	107.15	\$151,692.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	269.74	\$26,560.78	\$0.00	\$0.00	\$0.00	5,464.42	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,854,819.15
<b>Liabilities:</b>	<b>348.94</b>	<b>\$265,569.39</b>	<b>\$0.00</b>	<b>\$484,308.18</b>	<b>\$0.00</b>	<b>5,835.97</b>	<b>\$19,854,819.15</b>
<b>Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$714,704,483.80
Distributed Capital							
Unreserved Fund Balance	\$3,255,491.53	\$6,969,444.14	\$0.00	\$8,073,545.64	\$0.00	\$18,063.15	\$0.00
Reserved Fund Balance	\$43,643,855.93	\$827,379.63	\$0.00	\$6,836,382.28	\$0.00	\$91,521.41	\$0.00
<b>Fund Equity:</b>	<b>\$46,899,347.46</b>	<b>\$7,796,823.77</b>	<b>\$0.00</b>	<b>\$14,919,927.92</b>	<b>\$0.00</b>	<b>\$109,604.56</b>	<b>\$714,704,483.80</b>
<b>Liabilities and Fund Equity:</b>	<b>\$48,878,996.40</b>	<b>\$8,522,393.16</b>	<b>\$0.00</b>	<b>\$15,394,236.10</b>	<b>\$0.00</b>	<b>\$121,671.53</b>	<b>\$734,559,302.95</b>

This report has been reconciled to the corresponding bank statements  
 Pulled from Production

**BAMA EDUCATION System**  
**Increases and Changes in Fund Balances**  
**Expendable Trust Funds**  
**Actual**  
**Fiscal Period 08**

Description	BAMA EDUCATION System		SPECIAL REVENUE		VARIANCE (favorable/unfavorable)
	Budget	Actual	Budget	Actual	
Revenue:					
Contributions	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Grants	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Other	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Total	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
Expenses:					
Administrative	\$112,632,759.75	\$76,744,613.92	\$13,554,283.67	\$8,620,520.28	\$6,933,763.39
Instructional	\$33,003,692.30	\$21,836,098.82	\$14,484,919.44	\$8,476,038.02	\$6,008,881.42
Maintenance	\$26,583,663.10	\$16,915,226.44	\$90,266.43	\$86,083.32	\$4,183.11
Professional	\$8,516,338.50	\$5,328,862.77	\$18,038,120.24	\$12,804,236.96	\$5,233,883.28
Outlay	\$7,512,792.60	\$4,801,622.51	\$1,009,333.86	\$1,336,403.97	(\$321,070.11)
Total	\$184,063,246.25	\$105,626,634.44	\$23,056,623.64	\$18,327,282.53	\$65,339,063.71
Net Change	\$1,996,753.75	\$2,373,365.56	\$16,978.05	\$34,318,163.42	\$20,591,814.63
Other Sources Over (Uses):					
Other	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Total	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Net Change	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
Total	\$3,000.00	\$3,000.00	\$16,978.05	\$34,318,163.42	\$20,591,814.63

Information in this report has been reconciled to the following bank statements:  
 Pulled from Prodigy



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 08

114 - Birmingham City Schools

Description	DEBT SERVICE		CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues					
	\$0.00	\$0.00	\$6,565,550.00	\$1,173,069.26	(\$5,392,480.74)
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$100,000.00	\$280,696.47	\$180,696.47
	\$0.00	\$0.00	\$2,710,770.00	\$0.00	(\$2,710,770.00)
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,376,320.00</b>	<b>\$1,453,765.73</b>	<b>(\$7,922,554.27)</b>
Expenditures					
	\$0.00	\$0.00	\$1,408,900.80	\$1,142,979.56	\$265,921.24
	\$0.00	\$0.00	\$0.00	\$871,914.63	\$871,914.63
	\$0.00	\$0.00	\$2,261,169.78	\$2,442,485.17	\$181,315.39
	\$0.00	\$0.00	\$1,038,000.00	\$1,848,549.70	\$810,549.70
	\$0.00	\$0.00	\$0.00	\$70,107.50	\$70,107.50
	\$0.00	\$0.00	\$19,633,962.20	\$5,874,782.45	\$13,759,179.75
	\$0.00	\$0.00	\$5,307,382.22	\$797,069.26	\$4,510,312.96
	\$0.00	\$0.00	\$0.00	\$974.87	\$974.87
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,649,415.00</b>	<b>\$13,048,863.14</b>	<b>\$16,600,551.86</b>
Other Financing Sources (Uses)					
	\$0.00	\$0.00	\$0.00	\$2,265,677.81	\$2,265,677.81
	\$0.00	\$0.00	\$0.00	\$372,439.78	(\$372,439.78)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,893,238.03</b>	<b>\$1,893,238.03</b>
Over/Under:	\$0.00	\$0.00	\$3,095.00	(\$9,701,859.38)	\$10,571,235.62
Net Change:	\$0.00	\$0.00	\$1,763.18	\$24,611,787.30	\$24,612
Net Position:	\$0.00	\$0.00	\$38,668.18	\$14,909,927.92	\$10,571,259.74

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

Pulled from Production