

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2015, Fiscal Period 09

114 - Birmingham City Schools

Description	GOVERNMENTAL			PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service			
Assets:						
Cash	\$44,333,533.54	\$4,252,741.88	\$0.00	\$13,666,219.69	\$627,883.29	\$0.00
Investments	\$0.00	\$61,118.25	\$0.00	\$2,322,884.19	\$0.00	\$0.00
Receivables	\$303,131.01	\$262.66	\$0.00	\$13,225.50	\$67,602.42	\$0.00
Interfund Receivables	\$144,778.03	\$2,026,172.01	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$341,720.19	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$193,764.21	\$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:						
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,854,819.15
Amounts to be Provided	\$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 and Other Debits:	\$44,975,206.79	\$6,682,014.99	\$0.00	\$16,002,329.38	\$695,485.71	\$734,559,302.95
Liabilities and Fund Equity:						
Liabilities:						
Claims Payable	\$241,652.55	\$378.97	\$0.00	\$484,166.43	\$0.00	\$0.00
Interfund Payable	\$2,026,172.01	\$144,778.03	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$100,425.99	\$26,560.78	\$0.00	\$0.00	\$14,671.19	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,854,819.15
Total Liabilities:	\$2,368,250.55	\$171,717.78	\$0.00	\$484,166.43	\$14,671.19	\$19,854,819.15
Fund Equity:						
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$714,704,483.80
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$5,247,894.61	\$7,039,035.24	\$0.00	\$8,148,240.74	\$0.00	\$0.00
Unreserved Fund balance	\$37,359,061.63	(\$528,738.03)	\$0.00	\$7,369,922.21	\$0.00	\$0.00
Total Fund Equity:	\$42,606,956.24	\$6,510,297.21	\$0.00	\$15,518,162.95	\$0.00	\$714,704,483.80
Total Liabilities and Fund Equity:	\$44,975,206.79	\$6,682,014.99	\$0.00	\$16,002,329.38	\$695,485.71	\$734,559,302.95

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

Pulled from Production

ALABAMA
EDUCATION
System
Revenues, and Changes in Fund Balances
and Expendable Trust Funds
Fiscal Period 09

11 Birmingham City Schools

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		Debt Service	Capital Projects	Expendable Trust	Total
Revenues					
State Sources	\$90,525,226.00	\$0.00	\$2,961,451.26	\$0.00	\$93,486,677.26
Federal Sources	\$479,509.76	\$0.00	\$0.00	\$0.00	\$28,995,750.05
Local Sources	\$73,719,809.28	\$0.00	\$302,674.04	\$1,359,853.07	\$77,834,843.74
Other Sources	\$213,283.77	\$0.00	\$0.00	\$0.00	\$429,606.37
Total Revenues:	\$164,937,828.81	\$0.00	\$3,264,125.30	\$1,359,853.07	\$200,746,877.42
Expenditures					
Instructional Services	\$86,265,170.84	\$0.00	\$1,456,098.55	\$999,971.87	\$98,398,948.79
Instructional Support Services	\$24,482,632.66	\$0.00	\$922,885.12	\$23,397.74	\$35,052,660.39
Operation & Maintenance Services	\$19,443,878.60	\$0.00	\$3,175,531.78	\$430.00	\$22,712,594.76
Auxiliary Services	\$6,043,731.66	\$0.00	\$1,848,549.70	\$181,438.10	\$21,797,147.71
General Administrative Services	\$5,438,645.69	\$0.00	\$99,657.50	\$0.00	\$7,004,950.33
Capital Outlay	\$0.00	\$0.00	\$6,250,220.90	\$0.00	\$6,250,220.90
Debt Service	\$0.00	\$0.00	\$797,069.26	\$0.00	\$797,069.26
Other Expenditures	\$1,953,563.09	\$0.00	\$974.87	\$246,902.64	\$5,758,889.23
Total Expenditures:	\$143,627,622.54	\$0.00	\$14,50,987.68	\$1,452,140.35	\$17,77,481.37
Other Fund Sources (Uses)					
Other Fund Sources:	\$4,384,834.68	\$0.00	\$2,265,677.81	\$34,638.34	\$14,348,553.69
Other Fund Uses:	\$7,860,162.38	\$0.00	\$372,439.78	\$59,129.15	\$8,875,791.07
Total Other Fund Sources (Uses):	(\$3,475,327.70)	\$0.00	\$1,893,238.03	(\$24,490.61)	\$5,472,762.62
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$17,834,878.57	\$0.00	(\$9,093,624.35)	(\$116,777.89)	\$8,447,158.67
Beginning Fund Balance - October 1:	\$24,772,077.67	\$0.00	\$24,611,787.30	\$797,592.41	\$56,869,072.25
Ending Fund Balance:	\$42,606,956.24	\$0.00	\$15,518,162.95	\$680,814.52	\$65,316,230.92

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 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 09

114 - Birmingham City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$119,772,217.00	\$90,525,226.00	(\$29,246,991.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$637,000.00	\$479,509.76	(\$157,490.24)	\$44,160,109.38	6,240.29	(\$15,643,869.09)
Local Sources	\$77,523,980.00	\$73,719,809.28	(\$3,804,170.72)	\$3,456,118.87	\$2,507.35	(\$1,003,611.52)
Other Sources	\$50,000.00	\$213,283.77	\$163,283.77	\$532,663.00	6,322.60	(\$316,340.40)
Total Revenues:	\$197,983,197.00	\$164,937,828.81	(\$32,045,368.19)	\$48,148,891.25	\$31,185,070.24	(\$16,963,821.01)
Expenditures						
Instructional Services	\$112,632,759.75	\$86,265,170.84	26,367,588.91	\$15,554,283.67	7.53	\$5,576,576.14
Instructional Support Services	\$33,003,692.30	\$24,482,632.66	\$8,521,059.64	\$14,484,919.44	4.87	\$4,861,174.57
Operation & Maintenance Services	\$26,583,663.10	\$19,443,878.60	\$7,139,784.50	\$90,266.43	4.38	(\$2,487.95)
Auxiliary Services	\$8,516,338.50	\$6,043,731.66	\$2,472,606.84	\$18,038,120.24	8.25	\$4,314,691.99
General Administrative Services	\$7,512,792.60	\$5,438,645.69	\$2,074,146.91	\$1,009,333.86	7.14	(\$457,313.28)
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
Other Expenditures	\$2,229,971.50	\$1,953,563.09	\$266,408.41	\$5,740,054.41	8.63	\$2,182,605.78
Total Expenditures:	\$190,472,177.75	143,627,622.54	\$46,844,555.21	\$54,916,978.05	\$38,447,30.80	\$16,473,247.25
Other Financing Sources (Uses)						
Other Financing Sources:	\$5,123,840.86	\$4,384,834.68	(\$739,006.18)	\$6,608,024.37	\$7,663,402.66	\$1,055,378.29
Other Financing Uses:	\$7,103,372.37	\$7,860,162.38	(\$756,790.01)	\$0.00	\$584,059.76	(\$584,059.76)
Total Other Financing Sources (Uses):	\$1,979,468.49	(\$3,475,327.70)	(\$5,454,796.19)	\$6,608,024.37	\$1,079,342.90	\$471,318.53
Less Revenues and Other Sources Over (Under) Expenditures and Other Financing Uses	\$17,834,878.57	\$12,310,430.83	(\$160,062.43)			(\$155.23)
Beginning Fund Balance:	\$24,772,077.67	\$24.53	\$6,687,024.00			\$90.87
Ending Fund Balance:	\$42,606,956.24	\$12,310,455.36	\$6,526,961.57			\$64.36

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

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 LOCATION
 System
 and Changes in Fund Balances
 expendable Trust Funds
 Fiscal
 Annual Period 09

114 - Birmingham City Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$2,961,451.26		(\$3,604,098.74)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$100,000.00	\$302,674.04	\$202,674.04
Other Sources	\$0.00	\$0.00	\$0.00	\$2,710,770.00	\$0.00	(\$2,710,770.00)
Total Revenues:	\$0.00	\$0.00	\$0.00	\$3,264,125.30		(\$6,112,194.70)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$1,408,900.80	\$1,156,098.55	\$252,802.25
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$922,885.12	(\$922,885.12)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,261,169.78	\$3,175,531.78	(\$914,362.00)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$1,038,000.00	\$1,848,549.70	(\$810,549.70)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$99,657.50	(\$99,657.50)
Capital Outlay	\$0.00	\$0.00	\$0.00	\$19,633,962.20	\$6,250,220.90	\$13,383,741.30
Debt Service	\$0.00	\$0.00	\$0.00	\$5,307,382.22	\$797,069.26	\$4,510,312.96
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$974.87	(\$974.87)
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$29,649,415.00	\$11,750,987.68	\$15,398,427.32
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$2,265,677.81	5,677.81
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$372,439.78	(\$372,439.78)
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$1,893,238.03	\$1,893,238.03
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	(\$20,273,095.00)	(\$9,093,624.35)	\$11,179.40
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$24,611,763.18	\$24,611,787.30	\$16,112.12
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$4,338,668.18	\$15,518,162.95	\$11,179.40

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

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and Changes in Fund Balances
endable Trust Funds

Period 09

Description	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			VARIANCE Favorable (Unfavorable)
	Actual	Budget	Actual	
Revenues				
State Sources	\$0.00	\$0.00	\$93,486,677.26	(\$32,851,089.74)
Federal Sources	\$0.00	\$0.00	\$28,995,750.05	(\$15,801,359.33)
Local Sources	\$1,392,034.16	(\$32,181.09)	\$77,834,843.14	(\$4,637,289.29)
Other Sources	\$0.00	\$0.00	\$429,606.37	(\$2,863,826.63)
Total Revenues:	\$1,392,034.16	(\$32,181.09)	\$200,746,811.22	(\$56,153,564.99)
Expenditures				
Instructional Services	\$1,066,004.10	\$66,032.23	\$98,398,948.79	\$32,262,999.53
Instructional Support Services	\$30,757.58	\$7,359.84	\$35,052,660.39	\$12,466,708.93
Operation & Maintenance Services	\$0.00	(\$430.00)	\$22,712,594.76	\$6,222,504.55
Auxiliary Services	\$95,245.42	(\$86,192.68)	\$21,797,147.71	\$5,890,556.45
Expendable Administrative Services	\$0.00	\$0.00	\$7,004,950.33	\$1,517,176.13
Total Outlay	\$0.00	\$0.00	\$6,250,220.90	\$13,383,741.30
Expendable Service	\$0.00	\$0.00	\$797,069.26	\$4,510,312.96
Other Expenditures	\$200,027.06	(\$46,875.58)	\$5,758,889.23	\$2,411,163.74
Total Expenditures:	\$1,392,034.16	(\$60,106.19)	\$197,772,481.37	\$78,665,163.59
Other Financing Sources (Uses)				
Other Financing Sources:	\$0.00	\$34,638.54	\$4,314,315.69	\$2,616,688.46
Other Financing Uses:	\$0.00	(\$59,129.15)	\$8,817,791.07	(\$1,772,418.70)
Total Other Financing Sources (Uses):	\$0.00	(\$24,490.61)	\$5,496,524.62	\$844,269.76
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	(\$116,777.89)	\$8,447,158.67	\$23,355,868.36
Beginning Fund Balance - Oct. 1:	\$797,570.00	\$22.41	\$56,869,072.25	\$661.93
Ending Fund Balance:	\$797,570.00	(\$116,755.48)	\$65,316,230.92	\$23,356,530.29

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