

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

Exhibit F-I-A

Assets and Other Debits:							
Ass							
Cash	\$42,505,247.14	\$3,291,565.49	\$0.00	\$13,277,896.83	\$0.00	\$649,324.60	\$0.00
Investments	\$0.00	\$61,118.25	\$0.00	\$2,323,204.40	\$0.00	\$0.00	\$0.00
Receivables							
Inte							
Inventories							
Other Assets							
Fixed Assets							
Construction In Progress							
	\$0.00	\$0.00					
Amounts Available	\$43,098,601.76	\$6,108,211.55					
Am Provided							
Other Debits							

Total Assets and Other Debits:

Liabilities and Fund Equity:

Claims Payable							
Interfund Payable	\$5,005,494.29	\$3,711,042.17					
Other Liabilities	\$35,324,342.34	\$2,236,246.54					
Long-Term Liabilities	\$40,329,836.63	\$5,947,288.71					
Total Liabilities:	\$40,329,836.63	\$5,947,288.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$341,720.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DEPARTMENT OF EDUCATION
LEA Financial System

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

\$100,508,687.71	\$0.00				
\$486,105.35	\$31,678,117.11				
\$76,662,037.36	\$2,601,612.14				
\$217,456.52	\$216,322.60				
\$177,874,286.94	\$34,112,071.85				
\$95,132,879.58	\$10,765,275.63				
\$27,274,056.41	\$10,886,601.85				
\$21,567,637.68	\$93,707.30				
\$6,409,083.03	\$14,629,028.43				
\$5,958,219.99	\$1,490,598.41				
\$0.00	\$0.00				
\$0.00	\$0.00				
\$2,146,976.43	\$5,022,705.21				
\$158,488,853.12	\$42,887,916.83				
\$4,674,715.72					
\$8,502,390.58					
(\$3,827,674.86)					
\$15,557,758.96	(\$740,326.16)	\$0.00	(\$9,481,627.00)	(\$94,610.86)	\$5,241,194.94
\$24,772,077.67	\$6,687,614.87	\$0.00	\$24,611,787.30	\$797,592.41	\$56,869,072.25
\$49,329,836.63	\$6,047,288.71	\$0.00	\$15,130,160.30	\$702,981.55	\$62,110,267.19

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-III-A

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances

	2015	2014	2013	2012	2011	Variance
						Favorable
Revenues						
State Sources	\$49,800,969.00	\$49,508,637.71	(\$292,331.29)	\$50,000,000.00	\$48,746,374.74	(\$1,253,625.26)
Federal Sources	\$637,600.00	\$466,732.36	(\$170,867.64)	\$1,187,463.74	\$31,678,117.11	(\$12,500,346.63)
Local Sources	\$77,576,990.00	\$73,662,007.36	(\$3,914,982.64)	\$53,455,116.67	\$2,331,538.33	(\$64,506.73)
Other Sources	\$50,000.00	\$217,456.52	\$167,456.52	\$532,663.00	-	(\$318,340.40)
Total Revenues	\$128,011,949.00	\$123,814,833.94	(\$4,197,115.06)	\$107,165,282.67	\$52,764,091.18	(\$54,381,191.70)
Expenditures						
Instructional Services	\$112,632,795.78	\$106,416,116.11	(\$6,216,679.67)	\$17,400,000.17	\$18,560,136.03	\$1,160,135.86
Instructional Support Services	\$33,032,441.30	\$33,032,441.30	\$0.00	\$5,765,984.88	\$44,507,752.37	\$10,741,767.49
Operational Support Services	\$26,583,663.10	\$26,583,663.10	\$0.00	\$5,044,025.45	\$9,176,643.00	\$4,132,617.55
Operation & Maintenance Services	\$6,516,493.50	\$6,516,493.50	\$0.00	\$2,107,255.47	\$8,038,120.41	\$1,420,864.91
Auxiliary Services	\$7,418,792.60	\$7,418,792.60	\$0.00	\$1,554,672.61	\$1,009,333.86	(\$445,338.74)
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$21,507,617.66	\$21,507,617.66	\$0.00	\$0.00	(\$21,507,617.66)
Other	\$2,229,971.50	\$6,999,093.00	\$4,769,121.50	\$62,995.07	\$3,567,181.54	\$3,406,946.53
Total Expenditures	\$190,507,966.75	\$158,488,853.12	(\$32,019,113.63)	\$24,133,053.11	\$54,944,332.41	\$12,056,415.58
Change in Fund Balance	\$37,503,982.25	\$65,325,980.82	(\$27,821,938.57)	\$82,132,229.56	(\$2,180,241.23)	(\$1,356,261.67)
Beginning Fund Balance	\$5,123,840.86	\$4,674,715.72	(\$449,125.14)	\$6,608,024.37	\$8,269,197.12	\$1,661,172.75
Ending Fund Balance	\$7,103,372.37	\$9,349,696.54	(\$2,246,324.17)	\$1,399,018.21	\$0.00	(\$617,658.30)
Change in Fund Balance	(\$1,979,531.51)	(\$2,927,674.86)	(\$1,848,143.35)	\$6,608,024.37	\$7,651,538.82	\$1,043,514.45
Special Revenue Outlay	\$5,524,447.74	\$15,557,758.96	\$10,033,311.22	(\$160,062.43)	(\$740,326.16)	(\$580,263.73)
General Services	\$24,772,053.14	\$24,772,077.67	\$24.53	\$24.53	\$6,687,024.00	\$6,687,614.87
Other	\$30,296,500.88	\$40,329,836.63	\$10,033,335.75	\$6,526,961.57	\$5,947,288.71	(\$579,672.86)

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-III-B

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual

For the Year Ended 2015

114 - Birmingham City Schools

Description			Budget		
Revenues					
State Sources	\$0.00	\$0.00	\$6,531,515.15	\$3,008,451.26	(\$3,523,063.89)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$100,000.00	\$303,380.02	\$203,380.02
Other Sources	\$0.00	\$0.00	\$2,745,212.00	\$0.00	(\$2,745,212.00)
Total Revenues	\$0.00	\$0.00	\$9,376,727.15	\$3,311,831.28	
Expenditures					
Instructional Services	\$0.00		\$1,408,900.80	\$1,158,408.38	\$250,492.42
Instructional Support Services	\$0.00		\$0.00	\$925,405.12	(\$925,405.12)
Operation & Maintenance Services	\$0.00		\$2,261,576.93	\$3,340,556.86	(\$1,078,979.93)
Auxiliary Services	\$0.00		\$1,038,000.00	\$1,848,549.70	(\$810,549.70)
Debt Administrative Services	\$0.00		\$0.00	\$99,312.14	(\$99,312.14)
Capital Outlay	\$0.00		\$19,633,962.20	\$6,629,219.98	\$13,004,742.22
Debt Service	\$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		\$29,649,822.15	\$14,799,496.31	\$14,850,325.84
Other Financing Sources (Uses)					
Other Financing Sources:	\$0.00		\$0.00	\$2,378,477.81	\$2,378,477.81
Other Financing Uses:	\$0.00		\$0.00	\$372,439.78	(\$372,439.78)
Total Other Financing Sources (Uses)	\$0.00		\$0.00	\$2,006,038.03	\$2,006,038.03
Change in Fund Balances	\$0.00	\$0.00	\$0.00	(\$20,273,095.00)	\$10,791,468.00
Beginning Fund Balances	\$0.00	\$0.00	\$0.00	\$24,611,787.30	\$24.12
Ending Fund Balances	\$0.00	\$0.00	\$0.00	\$4,338,668.18	\$10,791,492.12

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

DEPARTMENT OF EDUCATION
LEA Financial System

114 - Birmingham City Schools

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds

Description	Budget	Budget and Actual	Change	Budget	Budget and Actual	Variance
						Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$126,332,481.15	\$103,517,138.97	(\$22,815,342.18)
Local Sources	\$0.00	\$0.00	\$0.00	\$44,824,463.74	\$32,164,222.46	(\$12,660,241.28)
Other Sources	\$1,392,034.16	\$1,412,996.94	\$20,962.78	\$82,472,133.03	\$80,980,026.46	(\$1,492,106.57)
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$1,392,034.16	\$1,412,996.94	\$20,962.78	\$253,628,078.92	\$216,661,387.89	(\$36,966,691.03)
Expenditures						
Instructional Services	\$1,066,004.10	\$1,022,681.58	\$43,322.52	\$130,687,802.68	\$108,079,285.17	\$22,608,517.51
Instructional Support Services	\$30,757.58	\$34,480.28	(\$3,722.70)	\$47,600,991.19	\$39,189,543.87	\$8,411,447.32
Local Sources	\$0.00	\$0.00	\$0.00	\$28,837,006.46	\$29,447,311.84	(\$610,305.38)
Other Sources	\$85,244.32	\$183,889.79	(\$98,645.47)	\$0.00	\$29,070,644.39	\$29,070,644.39
	\$0.00	\$0.00	\$0.00	\$0.00	\$7,848,138.54	\$7,848,138.54
	\$0.00	\$0.00	\$0.00	\$0.00	\$6,629,219.98	\$6,629,219.98
Instructional Services	\$0.00	\$0.00	\$0.00	\$8,522,126.46	\$7,423,069.26	\$1,099,057.20
Instructional Support Services	\$200,027.06	\$252,503.11	(\$52,476.05)	\$19,633,962.20	\$7,423,069.26	\$12,210,892.94
Total Expenditures	\$1,392,034.16	\$1,483,044.91	(\$91,010.75)	\$278,994,195.47	\$217,659,311.17	\$61,334,884.30
Other Financing Sources (Uses)						
Expendable Administrative Services	\$0.00	\$36,973.53	\$36,973.53	\$11,731,865.23	\$15,359,364.18	\$3,627,498.95
Total Outlay	\$0.00	\$61,536.42	(\$61,536.42)	\$7,103,372.37	\$9,554,025.08	(\$2,450,652.71)
Total Other Financing Sources (Uses):	\$0.00	(\$24,562.89)	(\$24,562.89)	\$4,628,492.86	\$5,805,339.10	\$1,176,846.24
Other Expenditures	\$0.00	(\$94,610.86)	(\$94,610.86)	(\$14,908,709.69)	\$5,241,194.94	\$20,149,904.63
	\$0.00	\$73,599.44	\$73,599.44	\$0.00	\$0.00	\$0.00