



STATE OF ALABAMA  
 DEPARTMENT OF EDUCATION  
 LEA Financial System  
 Revenues, Expenditures, and Changes in Fund Balances  
 by Fund Types and Expendable Trust Funds  
 Year Ended September 30, 2015

114 - Birmingham City Schools

Revenues	GOVERNMENTAL		FIDUCIARY		Total
	Local Revenue	Debt Service	Capital Projects	Expendable Trust	
State Sources	\$120,500,047.77	\$0.00	\$6,045,963.17	\$0.00	2 3,546,010.94
Federal Sources	\$543,850.04	\$42,551,667.31	\$0.00	\$0.00	14 3,095,517.35
Local Sources	\$79,829,190.45	\$3,545,101.86	\$325,397.29	\$1,704,469.79	18 5,404,159.39
Other Sources	\$438,178.06	\$216,322.60	\$2,745,212.00	\$0.00	\$ 3,399,712.66
<b>Total Revenues:</b>	<b>\$201,311,266.32</b>	<b>\$46,313,091.77</b>	<b>\$9,116,572.46</b>	<b>\$1,704,469.79</b>	<b>\$258,445,400.34</b>
<b>Expenditures</b>					
Instructional Services	\$114,048,133.18	\$0.00	\$1,771,429.08	\$1,161,317.25	290,200.00
Instructional Support Services	\$33,178,183.05	\$0.00	\$985,668.18	\$25,823.95	345,911.56
Operation & Maintenance Services	\$27,876,048.89	\$0.00	\$4,341,062.53	\$430.00	356,934.34
Auxiliary Services	\$8,214,424.40	\$0.00	\$1,206,842.60	\$202,604.95	722,928.32
General Administrative Services	\$7,209,623.87	\$0.00	\$234,876.36	\$0.00	329,517.31
Capital Outlay	\$49,478.56	\$0.00	\$8,501,811.35	\$0.00	351,239.31
Debt Service	\$0.00	\$0.00	\$5,306,975.07	\$0.00	306,915.37
Other Expenditures	\$2,855,991.63	\$6,150,427.20	\$974.87	\$291,965.37	399,339.37
<b>Total Expenditures:</b>	<b>\$193,431,883.58</b>	<b>\$6,150,427.20</b>	<b>\$2,349,640.04</b>	<b>\$1,682,141.52</b>	<b>271,793,157.18</b>
<b>Other Fund Sources (Uses)</b>					
Other Fund Sources:	\$5,952.39	\$367,080.36	\$1,379,148.07	\$45,370.14	\$17,117,550.96
Other Fund Uses:	\$5,512.74	\$762,563.78	\$372,439.78	\$80,023.70	\$10,670,540.00
<b>Total Other Fund Sources (Uses):</b>	<b>(\$4,129,560.35)</b>	<b>\$18,616,717.58</b>	<b>\$2,006,708.29</b>	<b>(\$34,653.56)</b>	<b>\$6,447,010.96</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Sources	\$678,016.31	\$0.00	\$1,359.29	(\$12,125.29)	(\$6,810,845.88)
Beginning Fund Balance - October 1, 2014	\$6,687,614.87	\$0.00	1,787.30	\$797,192.41	\$56,869,072.25
Ending Fund Balance - September 30, 2015	\$7,365,631.18	\$0.00	5,428.01	\$785,167.12	\$50,058,226.37

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

**AMA  
LOCATION  
System**  
**Balance Sheet**  
**Assets, and Changes in Fund Balances**  
**Expendable Trust Funds**  
**As of**  
**September 30, 2015**

	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual	
	\$0.00	\$0.00	\$0.00
	\$44,187,463.74	\$42,551,667.31	(\$1,635,796.43)
	\$3,456,118.87	\$3,545,101.86	\$88,982.99
	\$532,663.00	\$216,322.60	(\$316,340.40)
	<b>\$48,176,245.61</b>	<b>\$46,313,091.77</b>	<b>(\$1,863,153.84)</b>
	\$15,580,138.03	\$13,309,320.99	7.04
	\$14,537,792.31	\$13,656,236.38	875.93
	\$91,766.43	\$139,453.52	\$47,687.09
	\$18,038,120.24	\$19,099,056.87	\$1,060,936.63
	\$1,009,333.86	\$1,885,097.08	\$875,763.22
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
	\$5,687,181.54	\$6,150,427.20	\$463,245.66
	<b>\$54,944,332.41</b>	<b>\$54,239,592.04</b>	<b>\$704,740.37</b>
	\$6,608,024.37	\$9,367,080.36	\$2,759,055.99
	\$0.00	\$762,563.78	(\$762,563.78)
	<b>\$6,608,024.37</b>	<b>\$8,604,516.58</b>	<b>\$1,996,492.21</b>
	(\$160,062.43)	\$67,1016.31	\$838,078.74
	\$6,687,024.00	\$6,687,614.87	\$590.87
	\$6,526,961.57	\$7,367,631.18	\$838,669.61

Information in this report has been reconciled to the pending bank statements.  
 pulled from Product

**3AMA EDUCATION System**  
**Increases and Changes in Fund Balances**  
**Expendable Trust Funds**  
**Actual**  
**September 30, 2015**

Description	Actual	Budget	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
			Budget	Actual	
Revenues:					
Contributions	\$0.00	\$6,531,515.15	\$6,045,963.17		(\$485,551.98)
Grants	\$0.00	\$0.00	\$0.00		\$0.00
Interest	\$0.00	\$10,000.00	\$325,397.29		\$315,397.29
Other	\$0.00	\$2,742,212.00	\$2,745,212.00		\$3,000.00
<b>Total</b>	<b>\$0.00</b>	<b>\$9,273,727.15</b>	<b>\$9,116,572.46</b>		<b>(\$157,154.69)</b>
Expenditures:					
Salaries	\$0.00	\$1,408,900.80	\$1,408,900.80		(\$0.00)
Benefits	\$0.00	\$0.00	\$0.00		\$0.00
Services	\$0.00	\$2,261,576.93	\$2,261,576.93		(\$0.00)
Supplies	\$0.00	\$1,038,000.00	\$1,038,000.00		(\$0.00)
Travel	\$0.00	\$0.00	\$0.00		\$0.00
Depreciation	\$0.00	\$19,633,962.20	\$19,633,962.20		(\$0.00)
Other	\$0.00	\$5,307,382.22	\$5,307,382.22		(\$0.00)
<b>Total</b>	<b>\$0.00</b>	<b>\$29,649,822.15</b>	<b>\$22,349,148.04</b>		<b>\$7,300,684.11</b>
Financing Sources (Uses):					
Bonds	\$0.00	\$0.00	\$0.00		\$0.00
Other	\$0.00	\$0.00	\$0.00		\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
Net Change:					
Total	\$0.00	(\$20,273,095.00)	(\$20,273,095.00)		(\$20,273,095.00)
Total	\$0.00	\$24,611,763.18	\$24,611,763.18		\$0.00
Total	\$0.00	\$4,338,668.18	\$4,338,668.18		\$0.00

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 Ended September 30, 2015

Description	REVENUES		TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
<b>Revenues</b>					
State Sources	\$0.00	\$0.00	\$126,332,481.15	\$126,546,010.94	\$213,529.79
Federal Sources	\$0.00	\$0.00	\$44,824,463.74	\$43,095,517.35	(\$1,728,946.39)
Local Sources	\$1,392,034.16	\$312,435.63	\$82,472,133.03	\$85,404,159.39	\$2,932,026.36
Other Sources	\$0.00	\$0.00	\$3,327,875.00	\$3,399,712.66	\$71,837.66
<b>Total Revenues:</b>	<b>\$1,392,034.16</b>	<b>\$312,435.63</b>	<b>\$256,956,952.92</b>	<b>\$258,445,400.34</b>	<b>\$1,488,447.42</b>
<b>Expenditures</b>					
Instructional Services	6,004,000.00	(\$95,313.15)	\$130,687,802.68	\$130,290,200.50	\$396,602.18
Instructional Support Services	0,757,000.00	\$4,933.63	\$47,600,991.19	\$47,845,911.56	(\$20,920.37)
Operation & Maintenance Services	\$0.00	(\$430.00)	\$28,937,006.46	\$32,356,994.94	(\$3,419,988.48)
Auxiliary Services	5,245,000.00	(\$107,359.53)	\$27,687,704.16	\$28,722,928.82	(\$1,035,224.66)
Dependable Administrative Services	\$0.00	\$0.00	\$8,522,126.46	\$9,329,597.31	(\$807,470.85)
Total Outlay	\$0.00	\$0.00	\$19,633,962.20	\$8,551,289.91	\$11,082,672.29
Dependable Service	\$0.00	\$0.00	\$5,307,382.22	\$5,306,975.07	\$407.15
Other Expenditures	0,027,000.00	(\$91,938.31)	\$8,117,180.10	\$9,299,359.07	(\$1,182,178.97)
<b>Total Expenditures:</b>	<b>13,033,000.00</b>	<b>(\$290,107.36)</b>	<b>\$276,494,155.47</b>	<b>\$271,703,257.18</b>	<b>\$4,790,898.29</b>
<b>Other Financing Sources (Uses)</b>					
Other Financing Sources:	\$45,370.14	\$45,370.14	\$11,731,865.23	\$17,117,550.96	\$5,385,685.73
Other Financing Uses:	\$80,023.70	(\$80,023.70)	\$7,103,372.37	\$10,670,540.00	(\$3,567,167.63)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$34,653.56)</b>	<b>\$4,628,492.86</b>	<b>\$6,447,010.96</b>	<b>\$1,818,518.10</b>
Revenues and Other Sources Over Expenditures and Other Uses:	(\$12,325.29)	(\$12,325.29)	(\$14,908,709.69)	(\$6,810,845.88)	\$8,097,863.81
Beginning Fund Balance - September 30, 2014	\$797,592.41	\$797,592.41	\$56,868,410.32	\$56,869,072.25	\$661.93
Ending Fund Balance - September 30, 2015	\$785,267.12	(\$12,325.29)	\$41,959,700.63	\$50,058,226.37	\$8,098,525.74

Information in this report has been reconciled to 1. Pending bank statements  
 Pulled from Production