

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 01**

Exhibit F-I-A

**114 - Birmingham City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$49,349,199.73	\$318,858.26	\$0.00	\$5,590,810.51	\$0.00	\$734,037.55	\$0.00
Investments	\$0.00	\$37,918.42	\$0.00	\$4,152,465.08	\$0.00	\$0.00	\$0.00
Receivables	\$215,801.38	\$5,418,698.16	\$0.00	\$35,000.00	\$0.00	\$40,593.04	\$0.00
Interfund Receivables	\$658,465.77	\$121,282.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$386,122.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$729,573.94	\$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	\$721,635,533.89
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,559,312.08
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,921,583.45
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$50,953,040.82</b>	<b>\$6,282,879.51</b>	<b>\$0.00</b>	<b>\$9,778,275.59</b>	<b>\$0.00</b>	<b>\$774,630.59</b>	<b>\$738,116,429.42</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$925,992.63	\$3,627.67	\$0.00	\$0.00	\$0.00	\$353.50	\$0.00
Interfund Payable	\$482,107.03	\$297,641.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$201,270.14	\$23,378.34	\$0.00	\$0.00	\$0.00	\$627.02	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,921,583.45
<b>Total Liabilities:</b>	<b>\$1,609,369.80</b>	<b>\$324,647.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$980.52</b>	<b>\$14,921,583.45</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$723,194,845.97
Contributed Capital							
Reserved Fund Balance	\$7,331,982.04	\$5,958,232.18	\$0.00	\$131,774.00	\$0.00	\$112,824.41	\$0.00
Unreserved Fund balance	\$42,011,688.98	\$0.00	\$0.00	\$9,646,501.59	\$0.00	\$660,825.66	\$0.00
<b>Total Fund Equity:</b>	<b>\$49,343,671.02</b>	<b>\$5,958,232.18</b>	<b>\$0.00</b>	<b>\$9,778,275.59</b>	<b>\$0.00</b>	<b>\$773,650.07</b>	<b>\$723,194,845.97</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$50,953,040.82</b>	<b>\$6,282,879.51</b>	<b>\$0.00</b>	<b>\$9,778,275.59</b>	<b>\$0.00</b>	<b>\$774,630.59</b>	<b>\$738,116,429.42</b>

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

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

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2018, Fiscal Period 01**

**114 - Birmingham City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$9,867,319.72	\$0.00	\$0.00	\$52,863.00	\$0.00	\$9,920,182.72
Federal Sources	\$36,090.99	\$1,479,941.59	\$0.00	\$0.00	\$0.00	\$1,516,032.58
Local Sources	\$886,199.51	\$299,002.66	\$0.00	\$3,858.27	\$249,801.33	\$1,438,861.77
Other Sources	\$3,329.36	\$0.00	\$0.00	\$0.00	\$0.00	\$3,329.36
<b>Total Revenues:</b>	<b>\$10,792,939.58</b>	<b>\$1,778,944.25</b>	<b>\$0.00</b>	<b>\$56,721.27</b>	<b>\$249,801.33</b>	<b>\$12,878,406.43</b>
<b>Expenditures</b>						
Instructional Services	\$8,937,763.54	\$897,164.15	\$0.00	\$0.00	\$195,113.89	\$10,030,041.58
Instructional Support Services	\$2,962,404.60	\$629,855.23	\$0.00	\$0.00	\$34.28	\$3,592,294.11
Operation & Maintenance Services	\$1,734,952.09	\$4,307.95	\$0.00	\$636,325.00	\$584.20	\$2,376,169.24
Auxiliary Services	\$399,285.83	\$1,426,150.32	\$0.00	\$0.00	\$5,347.58	\$1,830,783.73
General Administrative Services	\$677,976.63	\$28,687.23	\$0.00	\$0.00	\$0.00	\$706,663.86
Capital Outlay	\$0.00	\$20,782.37	\$0.00	\$20,437.00	\$0.00	\$41,219.37
Debt Service						\$0.00
Other Expenditures	\$619,313.43	\$160,668.42	\$0.00	\$0.00	\$23,199.72	\$803,181.57
<b>Total Expenditures:</b>	<b>\$15,331,696.12</b>	<b>\$3,167,615.67</b>	<b>\$0.00</b>	<b>\$656,762.00</b>	<b>\$224,279.67</b>	<b>\$19,380,353.46</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$135,854.23	\$163,926.89	\$0.00	\$330.00	\$1,248.47	\$301,359.59
Other Fund Uses:	\$210,474.15	\$7,423.18	\$0.00	\$0.00	\$1,572.65	\$219,469.98
<b>Total Other Fund Sources (Uses):</b>	<b>(\$74,619.92)</b>	<b>\$156,503.71</b>	<b>\$0.00</b>	<b>\$330.00</b>	<b>(\$324.18)</b>	<b>\$81,889.61</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$4,613,376.46)</b>	<b>(\$1,232,167.71)</b>	<b>\$0.00</b>	<b>(\$599,710.73)</b>	<b>\$25,197.48</b>	<b>(\$6,420,057.42)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$53,957,047.48</b>	<b>\$7,190,399.89</b>	<b>\$0.00</b>	<b>\$10,377,986.32</b>	<b>\$748,452.59</b>	<b>\$72,273,886.28</b>
<b>Ending Fund Balance:</b>	<b>\$49,343,671.02</b>	<b>\$5,958,232.18</b>	<b>\$0.00</b>	<b>\$9,778,275.59</b>	<b>\$773,650.07</b>	<b>\$65,853,828.86</b>

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

**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 2018, Fiscal Period 01**

**114 - Birmingham City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$121,693,398.00	\$9,867,319.72	(\$111,826,078.28)	\$0.00	\$0.00	\$0.00
Federal Sources	\$525,000.00	\$36,090.99	(\$488,909.01)	\$44,419,379.00	\$1,479,941.59	(\$42,939,437.41)
Local Sources	\$91,534,118.00	\$886,199.51	(\$90,647,918.49)	\$2,135,329.50	\$299,002.66	(\$1,836,326.84)
Other Sources	\$5,000.00	\$3,329.36	(\$1,670.64)	\$537,198.00	\$0.00	(\$537,198.00)
<b>Total Revenues:</b>	<b>\$213,757,516.00</b>	<b>\$10,792,939.58</b>	<b>(\$202,964,576.42)</b>	<b>\$47,091,906.50</b>	<b>\$1,778,944.25</b>	<b>(\$45,312,962.25)</b>
<b>Expenditures</b>						
Instructional Services	\$120,591,040.96	\$8,937,763.54	\$111,653,277.42	\$15,611,446.65	\$897,164.15	\$14,714,282.50
Instructional Support Services	\$36,805,315.23	\$2,962,404.60	\$33,842,910.63	\$11,412,516.16	\$629,855.23	\$10,782,660.93
Operation & Maintenance Services	\$28,352,107.25	\$1,734,952.09	\$26,617,155.16	\$23,914.00	\$4,307.95	\$19,606.05
Auxiliary Services	\$8,728,878.00	\$399,285.83	\$8,329,592.17	\$18,304,122.83	\$1,426,150.32	\$16,877,972.51
General Administrative Services	\$11,681,997.00	\$677,976.63	\$11,004,020.37	\$937,684.72	\$28,687.23	\$908,997.49
Special Revenue Outlay	\$788,547.00	\$0.00	\$788,547.00	\$0.00	\$20,782.37	(\$20,782.37)
General Service	\$56,000.00	\$0.00	\$56,000.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$7,555,797.05	\$619,313.43	\$6,936,483.62	\$3,446,050.12	\$160,668.42	\$3,285,381.70
<b>Total Expenditures:</b>	<b>\$214,559,682.49</b>	<b>\$15,331,696.12</b>	<b>\$199,227,986.37</b>	<b>\$49,735,734.48</b>	<b>\$3,167,615.67</b>	<b>\$46,568,118.81</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$3,001,250.91	\$135,854.23	(\$2,865,396.68)	\$1,787,530.65	\$163,926.89	(\$1,623,603.76)
Other Financing Uses:	\$1,787,530.65	\$210,474.15	\$1,577,056.50	\$0.00	\$7,423.18	(\$7,423.18)
<b>Total Other Financing Sources (Uses):</b>	<b>\$1,213,720.26</b>	<b>(\$74,619.92)</b>	<b>(\$1,288,340.18)</b>	<b>\$1,787,530.65</b>	<b>\$156,503.71</b>	<b>(\$1,631,026.94)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$411,553.77</b>	<b>(\$4,613,376.46)</b>	<b>(\$5,024,930.23)</b>	<b>(\$856,297.33)</b>	<b>(\$1,232,167.71)</b>	<b>(\$375,870.38)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$32,524,226.00</b>	<b>\$53,957,047.48</b>	<b>\$21,432,821.48</b>	<b>\$6,351,405.00</b>	<b>\$7,190,399.89</b>	<b>\$838,994.89</b>
<b>Ending Fund Balance:</b>	<b>\$32,935,779.77</b>	<b>\$49,343,671.02</b>	<b>\$16,407,891.25</b>	<b>\$5,495,107.67</b>	<b>\$5,958,232.18</b>	<b>\$463,124.51</b>

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 Fiscal Year 2018, Fiscal Period 01**

**114 - Birmingham City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$5,647,399.00	\$52,863.00	(\$5,594,536.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$22,000.00	\$3,858.27	(\$18,141.73)
Other Sources	\$0.00	\$0.00	\$0.00	\$2,353,060.00	\$0.00	(\$2,353,060.00)
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,022,459.00</b>	<b>\$56,721.27</b>	<b>(\$7,965,737.73)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$800,000.00	\$636,325.00	\$163,675.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$634,358.00	\$0.00	\$634,358.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,456,339.26	\$20,437.00	\$2,435,902.26
Debt Service	\$0.00	\$0.00	\$0.00	\$4,936,844.74	\$0.00	\$4,936,844.74
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,827,542.00</b>	<b>\$656,762.00</b>	<b>\$8,170,780.00</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$330.00	\$330.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$330.00</b>	<b>\$330.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$805,083.00)</b>	<b>(\$599,710.73)</b>	<b>\$205,372.27</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,145,139.00</b>	<b>\$10,377,986.32</b>	<b>\$2,232,847.32</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,340,056.00</b>	<b>\$9,778,275.59</b>	<b>\$2,438,219.59</b>

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

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2018, Fiscal Period 01**

114 - Birmingham City Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$127,340,797.00	\$9,920,182.72	(\$117,420,614.28)
Federal Sources	\$0.00	\$0.00	\$0.00	\$44,944,379.00	\$1,516,032.58	(\$43,428,346.42)
Local Sources	\$1,535,615.00	\$249,801.33	(\$1,285,813.67)	\$95,227,062.50	\$1,438,861.77	(\$93,788,200.73)
Other Sources	\$0.00	\$0.00	\$0.00	\$2,895,258.00	\$3,329.36	(\$2,891,928.64)
<b>Total Revenues:</b>	<b>\$1,535,615.00</b>	<b>\$249,801.33</b>	<b>(\$1,285,813.67)</b>	<b>\$270,407,496.50</b>	<b>\$12,878,406.43</b>	<b>(\$257,529,090.07)</b>
<b>Expenditures</b>						
Instructional Services	\$1,352,784.00	\$195,113.89	\$1,157,670.11	\$137,555,271.61	\$10,030,041.58	\$127,525,230.03
Instructional Support Services	\$28,345.00	\$34.28	\$28,310.72	\$48,246,176.39	\$3,592,294.11	\$44,653,882.28
Operation & Maintenance Services	\$0.00	\$584.20	(\$584.20)	\$29,176,021.25	\$2,376,169.24	\$26,799,852.01
Auxiliary Services	\$66,654.00	\$5,347.58	\$61,306.42	\$27,734,012.83	\$1,830,783.73	\$25,903,229.10
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$12,619,681.72	\$706,663.86	\$11,913,017.86
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,244,886.26	\$41,219.37	\$3,203,666.89
Expendable Service	\$0.00	\$0.00	\$0.00	\$4,992,844.74	\$0.00	\$4,992,844.74
Other Expenditures	\$87,832.00	\$23,199.72	\$64,632.28	\$11,089,679.17	\$803,181.57	\$10,286,497.60
<b>Total Expenditures:</b>	<b>\$1,535,615.00</b>	<b>\$224,279.67</b>	<b>\$1,311,335.33</b>	<b>\$274,658,573.97</b>	<b>\$19,380,353.46</b>	<b>\$255,278,220.51</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$1,248.47	\$1,248.47	\$4,788,781.56	\$301,359.59	(\$4,487,421.97)
Other Financing Uses:	\$0.00	\$1,572.65	(\$1,572.65)	\$1,787,530.65	\$219,469.98	\$1,568,060.67
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$324.18)</b>	<b>(\$324.18)</b>	<b>\$3,001,250.91</b>	<b>\$81,889.61</b>	<b>(\$2,919,361.30)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$25,197.48</b>	<b>\$25,197.48</b>	<b>(\$1,249,826.56)</b>	<b>(\$6,420,057.42)</b>	<b>(\$5,170,230.86)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$692,486.00</b>	<b>\$748,452.59</b>	<b>\$55,966.59</b>	<b>\$47,713,256.00</b>	<b>\$72,273,886.28</b>	<b>\$24,560,630.28</b>
<b>Ending Fund Balance:</b>	<b>\$692,486.00</b>	<b>\$773,650.07</b>	<b>\$81,164.07</b>	<b>\$46,463,429.44</b>	<b>\$65,853,828.86</b>	<b>\$19,390,399.42</b>

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