

**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 07**

**175 - Mountain Brook City Schools**

| Description  | GENERAL                |                         |  | SPECIAL REVENUE       |                       |  |
|--|------------------------|-------------------------|--|-----------------------|-----------------------|--|
|  | Budget                 | Actual                  | VARIANCE<br>Favorable<br>(Unfavorable) | Budget                | Actual                | VARIANCE<br>Favorable<br>(Unfavorable) |
| <b>Revenues</b>  |                        |                         |  |                       |                       |  |
| State Sources  | \$19,900,620.00        | \$11,761,680.26         | (\$8,138,939.74)                       | \$0.00                | \$0.00                | \$0.00                                 |
| Federal Sources  | \$0.00                 | \$0.00                  | \$0.00                                 | \$912,022.78          | \$228,382.44          | (\$683,640.34)                         |
| Local Sources  | \$32,782,827.08        | \$30,480,603.14         | (\$2,302,223.94)                       | \$5,810,118.00        | \$3,301,974.37        | (\$2,508,143.63)                       |
| Other Sources  | \$20,297.00            | \$18,407.75             | (\$1,889.25)                           | \$50,000.00           | \$26,886.75           | (\$23,113.25)                          |
| <b>Total Revenues:</b>   | <b>\$52,703,744.08</b> | <b>\$42,260,691.15</b>  | <b>(\$10,443,052.93)</b>               | <b>\$6,772,140.78</b> | <b>\$3,557,243.56</b> | <b>(\$3,214,897.22)</b>                |
| <b>Expenditures</b>  |                        |                         |  |                       |                       |  |
| Instructional Services   | \$33,114,071.40        | \$19,353,922.15         | \$13,760,149.25                        | \$2,184,362.00        | \$1,470,538.88        | \$713,823.12                           |
| Instructional Support Services   | \$9,606,230.60         | \$5,728,174.42          | \$3,878,056.18                         | \$764,719.78          | \$389,432.08          | \$375,287.70                           |
| Operation & Maintenance Services   | \$5,315,417.00         | \$2,855,649.81          | \$2,459,767.19                         | \$115,447.00          | \$81,477.64           | \$33,969.36                            |
| Auxiliary Services   | \$231,066.00           | \$161,672.87            | \$69,393.13                            | \$2,164,791.00        | \$1,287,828.68        | \$876,962.32                           |
| General Administrative Services  | \$2,320,859.00         | \$1,335,446.51          | \$985,412.49                           | \$4,940.00            | \$0.00                | \$4,940.00                             |
| Special Revenue Outlay   | \$0.00                 | \$0.00                  | \$0.00                                 | \$5,000.00            | \$0.00                | \$5,000.00                             |
| General Service  | \$0.00                 | \$0.00                  | \$0.00                                 | \$0.00                | \$0.00                | \$0.00                                 |
| Other Expenditures   | \$907,812.00           | \$550,054.97            | \$357,757.03                           | \$1,028,958.00        | \$398,012.93          | \$630,945.07                           |
| <b>Total Expenditures:</b>   | <b>\$51,495,456.00</b> | <b>\$29,984,920.73</b>  | <b>\$21,510,535.27</b>                 | <b>\$6,268,217.78</b> | <b>\$3,627,290.21</b> | <b>\$2,640,927.57</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                        |                         |  |                       |                       |  |
| Other Financing Sources:   | \$1,237,694.00         | \$500,090.05            | (\$737,603.95)                         | \$1,870,973.00        | \$1,070,129.45        | (\$800,843.55)                         |
| Other Financing Uses:  | \$2,224,704.00         | \$3,387,760.56          | (\$1,163,056.56)                       | \$1,718,665.00        | \$712,819.82          | \$1,005,845.18                         |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$987,010.00)</b>  | <b>(\$2,887,670.51)</b> | <b>(\$1,900,660.51)</b>                | <b>\$152,308.00</b>   | <b>\$357,309.63</b>   | <b>\$205,001.63</b>                    |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>\$221,278.08</b>    | <b>\$9,388,099.91</b>   | <b>\$9,166,821.83</b>                  | <b>\$656,231.00</b>   | <b>\$287,262.98</b>   | <b>(\$368,968.02)</b>                  |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$15,604,303.94</b> | <b>\$15,604,303.94</b>  | <b>\$0.00</b>                          | <b>\$3,474,300.39</b> | <b>\$3,474,300.39</b> | <b>\$0.00</b>                          |
| <b>Ending Fund Balance:</b>  | <b>\$15,825,582.02</b> | <b>\$24,992,403.85</b>  | <b>\$9,166,821.83</b>                  | <b>\$4,130,531.39</b> | <b>\$3,761,563.37</b> | <b>(\$368,968.02)</b>                  |

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