

**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 2019, Fiscal Period 04**

**175 - Mountain Brook City Schools**

| Description  | EXPENDABLE TRUST      |                       | VARIANCE<br>Favorable<br>(Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                        | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|-----------------------|-----------------------|--|---|------------------------|--|
|  | Budget                | Actual                |  | Budget  | Actual                 |  |
| <b>Revenues</b>  |                       |                       |  |   |                        |  |
| State Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$21,287,144.00   | \$7,041,162.57         | (\$14,245,981.43)                      |
| Federal Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$943,262.00  | \$20.00                | (\$943,242.00)                         |
| Local Sources  | \$1,972,084.33        | \$371,264.37          | (\$1,600,819.96)                       | \$40,710,049.89   | \$32,196,212.00        | (\$8,513,837.89)                       |
| Other Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$14,250.00   | \$30,556.49            | \$16,306.49                            |
| <b>Total Revenues:</b>   | <b>\$1,972,084.33</b> | <b>\$371,264.37</b>   | <b>(\$1,600,819.96)</b>                | <b>\$62,954,705.89</b>  | <b>\$39,267,951.06</b> | <b>(\$23,686,754.83)</b>               |
| <b>Expenditures</b>  |                       |                       |  |   |                        |  |
| Instructional Services   | \$872,785.26          | \$199,389.98          | \$673,395.28                           | \$37,537,417.28   | \$12,835,362.26        | \$24,702,055.02                        |
| Instructional Support Services   | \$722,859.82          | \$212,535.29          | \$510,324.53                           | \$11,236,903.50   | \$3,824,763.69         | \$7,412,139.81                         |
| Operation & Maintenance Services   | \$17,132.00           | \$0.00                | \$17,132.00                            | \$5,679,331.60  | \$1,709,526.17         | \$3,969,805.43                         |
| Auxiliary Services   | \$16,440.96           | \$10,412.50           | \$6,028.46                             | \$2,345,426.24  | \$789,273.77           | \$1,556,152.47                         |
| Expendable Administrative Services   | \$0.00                | \$0.00                | \$0.00                                 | \$2,438,793.00  | \$863,756.17           | \$1,575,036.83                         |
| Total Outlay   | \$0.00                | \$0.00                | \$0.00                                 | \$972,500.00  | \$1,500.00             | \$971,000.00                           |
| Expendable Service   | \$0.00                | \$0.00                | \$0.00                                 | \$1,548,375.00  | \$1,500.00             | \$1,546,875.00                         |
| Other Expenditures   | \$191,213.74          | \$14,193.31           | \$177,020.43                           | \$1,782,891.43  | \$594,174.09           | \$1,188,717.34                         |
| <b>Total Expenditures:</b>   | <b>\$1,820,431.78</b> | <b>\$436,531.08</b>   | <b>\$1,383,900.70</b>                  | <b>\$63,541,638.05</b>  | <b>\$20,619,856.15</b> | <b>\$42,921,781.90</b>                 |
| <b>Other Financing Sources (Uses)</b>  |                       |                       |  |   |                        |  |
| Other Financing Sources:   | \$28,565.20           | \$35,207.22           | \$6,642.02                             | \$4,759,787.37  | \$1,156,548.74         | (\$3,603,238.63)                       |
| Other Financing Uses:  | \$248,256.16          | \$52,050.07           | \$196,206.09                           | \$4,759,787.37  | \$1,155,642.30         | \$3,604,145.07                         |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$219,690.96)</b> | <b>(\$16,842.85)</b>  | <b>\$202,848.11</b>                    | <b>\$0.00</b>   | <b>\$906.44</b>        | <b>\$906.44</b>                        |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>(\$68,038.41)</b>  | <b>(\$82,109.56)</b>  | <b>(\$14,071.15)</b>                   | <b>(\$586,932.16)</b>   | <b>\$18,649,001.35</b> | <b>\$19,235,933.51</b>                 |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$1,459,192.71</b> | <b>\$1,282,670.01</b> | <b>(\$176,522.70)</b>                  | <b>\$21,300,590.58</b>  | <b>\$20,587,720.73</b> | <b>(\$712,869.85)</b>                  |
| <b>Ending Fund Balance:</b>  | <b>\$1,391,154.30</b> | <b>\$1,200,560.45</b> | <b>(\$190,593.85)</b>                  | <b>\$20,713,658.42</b>  | <b>\$39,236,722.08</b> | <b>\$18,523,063.66</b>                 |

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