

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2017**

Exhibit F-I-A

**049 - Mobile County Schools**

| Description                               | GOVERNMENTAL           |                        |                        | Capital<br>Projects    | PROPRIETARY         | FIDUCIARY              | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|------------------------|------------------------|------------------------|------------------------|---------------------|------------------------|-----------------------------------|
|   | General                | Special<br>Revenue     | Debt<br>Service        |                        | Enterp/<br>Internal | Trust Agency           |                                   |
| <b>Assets and Other Debits:</b>           |                        |                        |                        |                        |                     |                        |                                   |
| <b>Assets:</b>                            |                        |                        |                        |                        |                     |                        |                                   |
| Cash                                      | \$14,234,971.80        | \$10,587,373.77        | \$24,763,528.39        | \$16,528,011.89        | \$0.00              | \$13,658,992.34        | \$0.00                            |
| Investments                               | \$0.00                 | \$301,920.00           | \$0.00                 | \$0.00                 | \$0.00              | \$12,118.56            | \$0.00                            |
| Receivables                               | \$2,318,069.99         | \$7,042,729.01         | \$0.00                 | \$447,470.19           | \$0.00              | \$776.55               | \$0.00                            |
| Interfund Receivables                     | \$3,457,677.26         | \$872,109.86           | \$0.00                 | \$1,665.64             | \$0.00              | \$636.02               | \$0.00                            |
| Inventories                               | \$1,585,955.70         | \$1,114,431.36         | \$0.00                 | \$48,765.80            | \$0.00              | \$0.00                 | \$0.00                            |
| Other Assets                              | \$283,539.85           | \$0.00                 | \$0.00                 | \$0.08                 | \$0.00              | \$0.00                 | \$0.00                            |
| Fixed Assets                              | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00              | \$0.00                 | \$794,680,864.52                  |
| Construction In Progress                  | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00              | \$0.00                 | \$102,297,536.53                  |
| <b>Other Debits:</b>                      |                        |                        |                        |                        |                     |                        |                                   |
| Amounts Available                         | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00              | \$0.00                 | \$24,090,408.27                   |
| Amounts to be Provided                    | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00              | \$0.00                 | \$293,441,785.39                  |
| Other Debits                              |                        |                        |                        |                        |                     |                        |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$21,880,214.60</b> | <b>\$19,918,564.00</b> | <b>\$24,763,528.39</b> | <b>\$17,025,913.60</b> | <b>\$0.00</b>       | <b>\$13,672,523.47</b> | <b>\$1,214,510,594.71</b>         |
| <b>Liabilities and Fund Equity:</b>       |                        |                        |                        |                        |                     |                        |                                   |
| <b>Liabilities:</b>                       |                        |                        |                        |                        |                     |                        |                                   |
| Claims Payable                            | \$1,843,074.61         | \$1,584,226.29         | \$0.00                 | \$630,379.19           | \$0.00              | \$14,075.02            | \$0.00                            |
| Interfund Payable                         | \$873,611.52           | \$3,129,393.27         | \$0.00                 | \$325,803.04           | \$0.00              | \$3,280.95             | \$0.00                            |
| Other Liabilities                         | \$798,585.93           | \$1,187,462.41         | \$0.00                 | \$0.00                 | \$0.00              | \$11,376,653.63        | \$0.00                            |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00              | \$0.00                 | \$317,532,193.66                  |
| <b>Total Liabilities:</b>                 | <b>\$3,515,272.06</b>  | <b>\$5,901,081.97</b>  | <b>\$0.00</b>          | <b>\$956,182.23</b>    | <b>\$0.00</b>       | <b>\$11,394,009.60</b> | <b>\$317,532,193.66</b>           |
| <b>Fund Equity:</b>                       |                        |                        |                        |                        |                     |                        |                                   |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00              | \$0.00                 | \$896,978,401.05                  |
| Contributed Capital                       |                        |                        |                        |                        |                     |                        |                                   |
| Reserved Fund Balance                     | \$2,211,250.25         | \$25,500,296.25        | \$0.00                 | \$2,610,213.93         | \$0.00              | \$139,185.32           | \$0.00                            |
| Unreserved Fund balance                   | \$16,153,692.29        | (\$11,482,814.22)      | \$24,763,528.39        | \$13,459,517.44        | \$0.00              | \$2,139,328.55         | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$18,364,942.54</b> | <b>\$14,017,482.03</b> | <b>\$24,763,528.39</b> | <b>\$16,069,731.37</b> | <b>\$0.00</b>       | <b>\$2,278,513.87</b>  | <b>\$896,978,401.05</b>           |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$21,880,214.60</b> | <b>\$19,918,564.00</b> | <b>\$24,763,528.39</b> | <b>\$17,025,913.60</b> | <b>\$0.00</b>       | <b>\$13,672,523.47</b> | <b>\$1,214,510,594.71</b>         |

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