

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 01**

Exhibit F-I-A

**175 - Mountain Brook City 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                                      | \$12,417,814.77        | \$4,490,692.21        | \$0.00          | \$77,237.81         | \$0.00              | \$1,216,166.44        | \$0.00                            |
| Investments                               | \$0.00                 | \$0.00                | \$0.00          | \$0.00              | \$0.00              | \$30,021.95           | \$0.00                            |
| Receivables                               | \$52,481.10            | (\$450.00)            | \$0.00          | \$197,500.00        | \$0.00              | \$0.00                | \$0.00                            |
| Interfund Receivables                     | \$0.02                 | \$32,565.61           | \$0.00          | \$0.00              | \$0.00              | \$76,418.75           | \$0.00                            |
| Inventories                               | \$0.00                 | \$59,491.11           | \$0.00          | \$0.00              | \$0.00              | \$0.00                | \$0.00                            |
| Other Assets                              | \$0.00                 | \$15,896.18           | \$0.00          | \$0.00              | \$0.00              | \$0.00                | \$0.00                            |
| Fixed Assets                              | \$0.00                 | \$0.00                | \$0.00          | \$0.00              | \$0.00              | \$0.00                | \$106,330,194.12                  |
| Construction In Progress                  |                        |                       |                 |                     |                     |                       |                                   |
| <b>Other Debits:</b>                      |                        |                       |                 |                     |                     |                       |                                   |
| Amounts Available                         |                        |                       |                 |                     |                     |                       |                                   |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00          | \$0.00              | \$0.00              | \$0.00                | \$8,681,694.53                    |
| Other Debits                              |                        |                       |                 |                     |                     |                       |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$12,470,295.89</b> | <b>\$4,598,195.11</b> | <b>\$0.00</b>   | <b>\$274,737.81</b> | <b>\$0.00</b>       | <b>\$1,322,607.14</b> | <b>\$115,011,888.65</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                 |                     |                     |                       |                                   |
| <b>Liabilities:</b>                       |                        |                       |                 |                     |                     |                       |                                   |
| Claims Payable                            | \$48,868.08            | \$92.58               | \$0.00          | \$0.01              | \$0.00              | \$0.00                | \$0.00                            |
| Interfund Payable                         | \$109,314.36           | \$0.00                | \$0.00          | \$0.00              | \$0.00              | \$0.00                | \$0.00                            |
| Other Liabilities                         | \$24,423.61            | \$189,764.08          | \$0.00          | \$18,744.34         | \$0.00              | \$15,712.53           | \$0.00                            |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00          | \$0.00              | \$0.00              | \$0.00                | \$8,681,694.53                    |
| <b>Total Liabilities:</b>                 | <b>\$182,606.05</b>    | <b>\$189,856.66</b>   | <b>\$0.00</b>   | <b>\$18,744.35</b>  | <b>\$0.00</b>       | <b>\$15,712.53</b>    | <b>\$8,681,694.53</b>             |
| <b>Fund Equity:</b>                       |                        |                       |                 |                     |                     |                       |                                   |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00          | \$0.00              | \$0.00              | \$0.00                | \$106,330,194.12                  |
| Contributed Capital                       |                        |                       |                 |                     |                     |                       |                                   |
| Reserved Fund Balance                     | \$3,266,722.96         | \$1,127,098.54        | \$0.00          | \$39,630.00         | \$0.00              | \$496,039.83          | \$0.00                            |
| Unreserved Fund balance                   | \$9,020,966.88         | \$3,281,239.91        | \$0.00          | \$216,363.46        | \$0.00              | \$810,854.78          | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$12,287,689.84</b> | <b>\$4,408,338.45</b> | <b>\$0.00</b>   | <b>\$255,993.46</b> | <b>\$0.00</b>       | <b>\$1,306,894.61</b> | <b>\$106,330,194.12</b>           |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$12,470,295.89</b> | <b>\$4,598,195.11</b> | <b>\$0.00</b>   | <b>\$274,737.81</b> | <b>\$0.00</b>       | <b>\$1,322,607.14</b> | <b>\$115,011,888.65</b>           |

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