

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2021**

Exhibit F-I-A

**175 - Mountain Brook City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$24,324,438.47	\$4,663,755.04	\$645.44	\$62,717,318.22	\$0.00	\$1,098,436.44	\$0.00
Investments							
Receivables	\$611,200.92	\$214,772.43	\$0.00	\$227,975.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$163,319.69	\$0.00	\$0.00	\$0.00	\$15,337.22	\$0.00
Inventories	\$0.00	\$87,619.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$15,502.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,032,840.46
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,076,449.39
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,670,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$24,935,639.39</b>	<b>\$5,144,969.58</b>	<b>\$645.44</b>	<b>\$62,945,293.22</b>	<b>\$0.00</b>	<b>\$1,113,773.66</b>	<b>\$200,779,289.85</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$412,757.73	\$152,837.75	\$0.00	\$4,727,178.72	\$0.00	\$0.00	\$0.00
Interfund Payable	\$178,656.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$19,830.34	\$220,727.24	\$0.00	\$0.00	\$0.00	\$26,217.25	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,670,000.00
<b>Total Liabilities:</b>	<b>\$611,244.98</b>	<b>\$373,564.99</b>	<b>\$0.00</b>	<b>\$4,727,178.72</b>	<b>\$0.00</b>	<b>\$26,217.25</b>	<b>\$72,670,000.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,109,289.85
Contributed Capital							
Reserved Fund Balance	\$2,211,102.93	\$96,712.56	\$0.00	\$40,230,980.44	\$0.00	\$61,350.57	\$0.00
Unreserved Fund balance	\$22,113,291.48	\$4,674,692.03	\$645.44	\$17,987,134.06	\$0.00	\$1,026,205.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$24,324,394.41</b>	<b>\$4,771,404.59</b>	<b>\$645.44</b>	<b>\$58,218,114.50</b>	<b>\$0.00</b>	<b>\$1,087,556.41</b>	<b>\$128,109,289.85</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$24,935,639.39</b>	<b>\$5,144,969.58</b>	<b>\$645.44</b>	<b>\$62,945,293.22</b>	<b>\$0.00</b>	<b>\$1,113,773.66</b>	<b>\$200,779,289.85</b>

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