

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2022**

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$8,134,491.36 | \$5,250,612.69 | \$0.00 | \$1,515,458.63 | \$0.00 | \$1,463,195.53 | \$0.00 |
| Investments | \$22,583,638.14 | \$0.00 | \$0.00 | \$24,287,711.14 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$821,732.40 | \$296,242.90 | \$0.00 | \$127,840.65 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$41,551.51 | \$200,493.12 | \$0.00 | \$0.00 | \$0.00 | \$36,066.91 | \$0.00 |
| Inventories | \$0.00 | \$77,140.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$0.00 | \$11,838.23 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$128,079,663.74 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$34,972,243.14 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$70,885,000.00 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$31,581,413.41 | \$5,836,327.16 | \$0.00 | \$25,931,010.42 | \$0.00 | \$1,499,262.44 | \$233,936,906.88 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$2,362,162.11 | \$346,401.32 | \$0.00 | \$2,351,434.69 | \$0.00 | \$29,587.26 | \$0.00 |
| Interfund Payable | \$236,560.03 | \$39,591.24 | \$0.00 | \$0.00 | \$0.00 | \$1,960.27 | \$0.00 |
| Other Liabilities | \$32,817.89 | \$151,012.52 | \$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 | \$70,885,000.00 |
| Total Liabilities: | \$2,631,540.03 | \$537,005.08 | \$0.00 | \$2,351,434.69 | \$0.00 | \$57,764.78 | \$70,885,000.00 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$163,051,906.88 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$2,773,705.70 | \$519,313.03 | \$0.00 | \$8,981,256.91 | \$0.00 | \$184,312.46 | \$0.00 |
| Unreserved Fund balance | \$26,176,167.68 | \$4,780,009.05 | \$0.00 | \$14,598,318.82 | \$0.00 | \$1,257,185.20 | \$0.00 |
| Total Fund Equity: | \$28,949,873.38 | \$5,299,322.08 | \$0.00 | \$23,579,575.73 | \$0.00 | \$1,441,497.66 | \$163,051,906.88 |
| Total Liabilities and Fund Equity: | \$31,581,413.41 | \$5,836,327.16 | \$0.00 | \$25,931,010.42 | \$0.00 | \$1,499,262.44 | \$233,936,906.88 |

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