

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 04**

**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	\$33,808,820.38	\$4,480,755.40	\$377,246.00	\$1,455,943.41	\$0.00	\$1,590,679.52	\$0.00
Investments	\$18,219,305.95	\$0.00	\$0.00	\$18,901,461.50	\$0.00	\$0.00	\$0.00
Receivables	\$184,638.65	\$247,079.81	\$0.00	\$127,500.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$71,420.55	\$0.00	\$0.00	\$0.00	\$30,575.95	\$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	\$112,262,545.95
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,229,402.00
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,885,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$52,212,764.98</b>	<b>\$4,888,234.21</b>	<b>\$377,246.00</b>	<b>\$20,484,904.91</b>	<b>\$0.00</b>	<b>\$1,621,255.47</b>	<b>\$236,376,947.95</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$189,878.93)	\$930.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$338,016.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$17,735.86	\$271,778.49	\$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
<b>Total Liabilities:</b>	<b>\$165,873.33</b>	<b>\$272,708.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,217.25</b>	<b>\$70,885,000.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$165,491,947.95
Contributed Capital							
Reserved Fund Balance	\$3,456,920.58	\$1,553,450.98	\$0.00	\$7,330,067.42	\$0.00	\$582,519.59	\$0.00
Unreserved Fund balance	\$48,589,971.07	\$3,062,074.28	\$377,246.00	\$13,154,837.49	\$0.00	\$1,012,518.63	\$0.00
<b>Total Fund Equity:</b>	<b>\$52,046,891.65</b>	<b>\$4,615,525.26</b>	<b>\$377,246.00</b>	<b>\$20,484,904.91</b>	<b>\$0.00</b>	<b>\$1,595,038.22</b>	<b>\$165,491,947.95</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$52,212,764.98</b>	<b>\$4,888,234.21</b>	<b>\$377,246.00</b>	<b>\$20,484,904.91</b>	<b>\$0.00</b>	<b>\$1,621,255.47</b>	<b>\$236,376,947.95</b>

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