

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 08**

**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	\$7,982,757.27	\$4,164,775.56	\$33,534.33	\$724,379.35	\$0.00	\$1,418,876.45	\$0.00
Investments	\$38,630,651.36	\$0.00	\$0.00	\$15,601,308.59	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$0.00	\$0.00	\$127,500.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$316,010.48	\$161,225.50	\$0.00	\$0.00	\$0.00	\$37,790.92	\$0.00
Inventories	\$0.00	\$77,140.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
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>\$46,929,419.11</b>	<b>\$4,403,141.28</b>	<b>\$33,534.33</b>	<b>\$16,453,187.94</b>	<b>\$0.00</b>	<b>\$1,456,667.37</b>	<b>\$236,376,947.95</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$19,885.44	\$343.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$199,216.42	\$316,010.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$11,473.29	\$191,704.31	\$0.00	\$0.00	\$0.00	\$20,461.25	\$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>\$230,575.15</b>	<b>\$508,058.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,461.25</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	\$4,251,304.11	\$1,375,480.83	\$0.00	\$9,950,066.19	\$0.00	\$698,401.68	\$0.00
Unreserved Fund balance	\$42,447,539.85	\$2,519,602.07	\$33,534.33	\$6,503,121.75	\$0.00	\$737,804.44	\$0.00
<b>Total Fund Equity:</b>	<b>\$46,698,843.96</b>	<b>\$3,895,082.90</b>	<b>\$33,534.33</b>	<b>\$16,453,187.94</b>	<b>\$0.00</b>	<b>\$1,436,206.12</b>	<b>\$165,491,947.95</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$46,929,419.11</b>	<b>\$4,403,141.28</b>	<b>\$33,534.33</b>	<b>\$16,453,187.94</b>	<b>\$0.00</b>	<b>\$1,456,667.37</b>	<b>\$236,376,947.95</b>

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