

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 05**

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	\$38,263,824.11	\$3,868,674.98	(\$935,045.38)	\$455,227.46	\$0.00	\$1,142,274.71	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,839.64	\$0.00
Receivables	\$0.00	\$0.00	\$0.00	\$197,500.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$52,629.55	\$0.00	\$0.00	\$0.00	\$12,486.45	\$0.00
Inventories	\$0.00	\$63,370.74	\$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	\$107,970,954.87
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,398,898.80
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,077,416.55
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$38,263,824.11</b>	<b>\$4,000,178.21</b>	<b>(\$935,045.38)</b>	<b>\$652,727.46</b>	<b>\$0.00</b>	<b>\$1,184,600.80</b>	<b>\$116,447,270.22</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$156,804.53)	\$359.76	\$0.00	\$0.00	\$0.00	(\$500.00)	\$0.00
Interfund Payable	\$230,806.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
Other Liabilities	\$9,392.94	\$197,919.97	\$0.00	\$0.00	\$0.00	\$10,642.01	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,077,416.55
<b>Total Liabilities:</b>	<b>\$83,394.41</b>	<b>\$198,279.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,642.01</b>	<b>\$7,077,416.55</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,369,853.67
Contributed Capital							
Reserved Fund Balance	\$4,720,881.80	\$1,249,195.84	\$0.00	\$0.00	\$0.00	\$450,716.10	\$0.00
Unreserved Fund balance	\$33,459,547.90	\$2,552,702.64	(\$935,045.38)	\$652,727.46	\$0.00	\$723,242.69	\$0.00
<b>Total Fund Equity:</b>	<b>\$38,180,429.70</b>	<b>\$3,801,898.48</b>	<b>(\$935,045.38)</b>	<b>\$652,727.46</b>	<b>\$0.00</b>	<b>\$1,173,958.79</b>	<b>\$109,369,853.67</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$38,263,824.11</b>	<b>\$4,000,178.21</b>	<b>(\$935,045.38)</b>	<b>\$652,727.46</b>	<b>\$0.00</b>	<b>\$1,184,600.80</b>	<b>\$116,447,270.22</b>

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