

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, 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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$23,499,211.50 | \$3,431,653.78 | \$639,429.00 | \$671,342.24 | \$0.00 | \$1,314,076.96 | \$0.00 |
| Investments | \$0.00 | \$72,525.77 | \$0.00 | \$0.00 | \$0.00 | \$36,570.57 | \$0.00 |
| Receivables | \$19,776.05 | \$3,004.79 | \$0.00 | \$215,235.75 | \$0.00 | \$391.69 | \$0.00 |
| Interfund Receivables | \$0.00 | \$68,090.50 | \$0.00 | \$0.00 | \$0.00 | \$60,954.00 | \$0.00 |
| Inventories | \$0.00 | \$45,371.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$7,500.00 | \$9,656.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$104,384,148.88 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,129.33 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,292,214.15 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$23,526,487.55 | \$3,630,302.21 | \$639,429.00 | \$886,577.99 | \$0.00 | \$1,411,993.22 | \$116,696,492.36 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$12,090.54 | \$0.00 | \$0.00 | \$0.01 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$1,442.55 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$6,444.91 | \$127,428.42 | \$0.00 | \$0.00 | \$0.00 | \$24,562.65 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,292,214.15 |
| Total Liabilities: | \$19,978.00 | \$127,428.42 | \$0.00 | \$0.01 | \$0.00 | \$24,562.65 | \$12,292,214.15 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$104,404,278.21 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$2,112,796.31 | \$988,601.57 | \$0.00 | \$473,284.49 | \$0.00 | \$614,735.41 | \$0.00 |
| Unreserved Fund balance | \$21,393,713.24 | \$2,514,272.22 | \$639,429.00 | \$413,293.49 | \$0.00 | \$772,695.16 | \$0.00 |
| Total Fund Equity: | \$23,506,509.55 | \$3,502,873.79 | \$639,429.00 | \$886,577.98 | \$0.00 | \$1,387,430.57 | \$104,404,278.21 |
| Total Liabilities and Fund Equity: | \$23,526,487.55 | \$3,630,302.21 | \$639,429.00 | \$886,577.99 | \$0.00 | \$1,411,993.22 | \$116,696,492.36 |

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