

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2016, Fiscal Period 07**

Exhibit F-I-A

**175 - Mountain Brook City Schools**

| Description                               | GOVERNMENTAL           |                       |                       | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY             | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|------------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------------------|
|   | General                | Special<br>Revenue    | Debt<br>Service       |                       | Enterp/<br>Internal | Trust Agency          |                                   |
| <b>Assets and Other Debits:</b>           |                        |                       |                       |                       |                     |                       |                                   |
| <b>Assets:</b>                            |                        |                       |                       |                       |                     |                       |                                   |
| Cash                                      | \$22,874,240.52        | \$2,754,050.37        | (\$612,427.54)        | \$1,261,635.41        | \$0.00              | \$1,240,361.25        | \$0.00                            |
| Investments                               | \$0.00                 | \$71,928.99           | \$0.00                | \$0.00                | \$0.00              | \$50,479.49           | \$0.00                            |
| Receivables                               | \$78,952.14            | \$98,084.30           | \$0.00                | \$316,435.21          | \$0.00              | \$102.18              | \$0.00                            |
| Interfund Receivables                     | \$18,908.86            | \$92,628.33           | \$0.00                | \$0.00                | \$0.00              | \$73,538.28           | \$0.00                            |
| Inventories                               | \$0.00                 | \$50,117.36           | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Other Assets                              | \$192.50               | \$4,900.13            | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Fixed Assets                              | \$0.00                 | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$102,963,140.02                  |
| Construction In Progress                  |                        |                       |                       |                       |                     |                       |                                   |
| <b>Other Debits:</b>                      |                        |                       |                       |                       |                     |                       |                                   |
| Amounts Available                         |                        |                       |                       |                       |                     |                       |                                   |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$14,737,827.86                   |
| Other Debits                              |                        |                       |                       |                       |                     |                       |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$22,972,294.02</b> | <b>\$3,071,709.48</b> | <b>(\$612,427.54)</b> | <b>\$1,578,070.62</b> | <b>\$0.00</b>       | <b>\$1,364,481.20</b> | <b>\$117,700,967.88</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                       |                       |                     |                       |                                   |
| <b>Liabilities:</b>                       |                        |                       |                       |                       |                     |                       |                                   |
| Claims Payable                            | (\$159,639.98)         | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Interfund Payable                         | \$169,880.34           | \$18,908.86           | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Other Liabilities                         | \$12,264.68            | \$258,937.30          | \$0.00                | \$0.00                | \$0.00              | \$26,087.25           | \$0.00                            |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$14,737,827.86                   |
| <b>Total Liabilities:</b>                 | <b>\$22,505.04</b>     | <b>\$277,846.16</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$26,087.25</b>    | <b>\$14,737,827.86</b>            |
| <b>Fund Equity:</b>                       |                        |                       |                       |                       |                     |                       |                                   |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$102,963,140.02                  |
| Contributed Capital                       |                        |                       |                       |                       |                     |                       |                                   |
| Reserved Fund Balance                     | \$1,325,656.21         | \$1,082,276.68        | \$0.00                | \$375,848.05          | \$0.00              | \$514,177.21          | \$0.00                            |
| Unreserved Fund balance                   | \$21,624,132.77        | \$1,711,586.64        | (\$612,427.54)        | \$1,202,222.57        | \$0.00              | \$824,216.74          | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$22,949,788.98</b> | <b>\$2,793,863.32</b> | <b>(\$612,427.54)</b> | <b>\$1,578,070.62</b> | <b>\$0.00</b>       | <b>\$1,338,393.95</b> | <b>\$102,963,140.02</b>           |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$22,972,294.02</b> | <b>\$3,071,709.48</b> | <b>(\$612,427.54)</b> | <b>\$1,578,070.62</b> | <b>\$0.00</b>       | <b>\$1,364,481.20</b> | <b>\$117,700,967.88</b>           |

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