

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, 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	\$26,840,755.25	\$3,042,730.64	(\$185,479.00)	\$1,513,605.74	\$0.00	\$1,011,754.27	\$0.00
Investments	\$0.00	\$71,911.57	\$0.00	\$0.00	\$0.00	\$53,588.88	\$0.00
Receivables	\$217,347.84	\$54,600.70	\$0.00	\$357,551.85	\$0.00	\$10.61	\$0.00
Interfund Receivables	\$0.00	\$1,510.00	\$0.00	\$0.00	\$0.00	\$9,145.00	\$0.00
Inventories	\$0.00	\$40,633.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$3,048.14	\$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	\$15,795,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$27,058,103.09</b>	<b>\$3,214,434.14</b>	<b>(\$185,479.00)</b>	<b>\$1,871,157.59</b>	<b>\$0.00</b>	<b>\$1,074,498.76</b>	<b>\$118,758,140.02</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$16,000.00	\$194.14	\$0.00	\$98,875.09	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$19,676.37	\$264,611.58	\$0.00	\$0.00	\$0.00	\$25,191.25	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,795,000.00
<b>Total Liabilities:</b>	<b>\$35,676.37</b>	<b>\$264,805.72</b>	<b>\$0.00</b>	<b>\$98,875.09</b>	<b>\$0.00</b>	<b>\$25,191.25</b>	<b>\$15,795,000.00</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	\$1,757,708.53	\$762,470.76	\$0.00	\$53,184.79	\$0.00	\$262,356.44	\$0.00
Unreserved Fund balance	\$25,264,718.19	\$2,187,157.66	(\$185,479.00)	\$1,719,097.71	\$0.00	\$786,951.07	\$0.00
<b>Total Fund Equity:</b>	<b>\$27,022,426.72</b>	<b>\$2,949,628.42</b>	<b>(\$185,479.00)</b>	<b>\$1,772,282.50</b>	<b>\$0.00</b>	<b>\$1,049,307.51</b>	<b>\$102,963,140.02</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$27,058,103.09</b>	<b>\$3,214,434.14</b>	<b>(\$185,479.00)</b>	<b>\$1,871,157.59</b>	<b>\$0.00</b>	<b>\$1,074,498.76</b>	<b>\$118,758,140.02</b>

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