

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 09**

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	\$18,983,307.28	\$2,635,357.45	\$119,480.79	\$1,560,331.00	\$0.00	\$911,849.56	\$0.00
Investments	\$0.00	\$71,903.40	\$0.00	\$0.00	\$0.00	\$55,355.06	\$0.00
Receivables	\$60,941.14	\$72.94	\$0.00	\$357,544.15	\$0.00	\$5.04	\$0.00
Interfund Receivables	\$0.00	\$19,047.31	\$0.00	\$0.00	\$0.00	\$7,278.70	\$0.00
Inventories	\$0.00	\$32,080.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$14,556.89	\$4,017.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,902,493.62
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,107,670.17
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,250,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$19,058,805.31</b>	<b>\$2,762,479.37</b>	<b>\$119,480.79</b>	<b>\$1,917,875.15</b>	<b>\$0.00</b>	<b>\$974,488.36</b>	<b>\$118,260,163.79</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$10,165.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$26,708.67	\$334,298.17	\$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	\$17,250,000.00
<b>Total Liabilities:</b>	<b>\$26,708.67</b>	<b>\$334,298.17</b>	<b>\$0.00</b>	<b>\$10,165.00</b>	<b>\$0.00</b>	<b>\$20,461.25</b>	<b>\$17,250,000.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,010,163.79
Contributed Capital							
Reserved Fund Balance	\$1,145,816.79	\$728,377.26	\$0.00	\$1,710,308.66	\$0.00	\$245,812.82	\$0.00
Unreserved Fund balance	\$17,886,279.85	\$1,699,803.94	\$119,480.79	\$197,401.49	\$0.00	\$708,214.29	\$0.00
<b>Total Fund Equity:</b>	<b>\$19,032,096.64</b>	<b>\$2,428,181.20</b>	<b>\$119,480.79</b>	<b>\$1,907,710.15</b>	<b>\$0.00</b>	<b>\$954,027.11</b>	<b>\$101,010,163.79</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$19,058,805.31</b>	<b>\$2,762,479.37</b>	<b>\$119,480.79</b>	<b>\$1,917,875.15</b>	<b>\$0.00</b>	<b>\$974,488.36</b>	<b>\$118,260,163.79</b>

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