

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2014, Fiscal Period 11**

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                                      | \$15,268,016.25        | \$3,190,854.40        | (\$152,412.97)        | \$1,978,291.17        | \$0.00              | \$1,306,485.67        | \$0.00                            |
| Investments                               | \$0.00                 | \$71,905.73           | \$0.00                | \$0.00                | \$0.00              | \$55,355.06           | \$0.00                            |
| Receivables                               | \$53,903.47            | \$83.60               | \$0.00                | \$357,541.65          | \$0.00              | \$6.80                | \$0.00                            |
| Interfund Receivables                     | \$0.00                 | \$1,303.41            | \$0.00                | \$0.00                | \$0.00              | \$12,575.00           | \$0.00                            |
| Inventories                               | \$0.00                 | \$32,080.37           | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Other Assets                              | \$22,548.57            | \$11,017.90           | \$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>\$15,344,468.29</b> | <b>\$3,307,245.41</b> | <b>(\$152,412.97)</b> | <b>\$2,335,832.82</b> | <b>\$0.00</b>       | <b>\$1,374,422.53</b> | <b>\$118,260,163.79</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                       |                       |                     |                       |                                   |
| <b>Liabilities:</b>                       |                        |                       |                       |                       |                     |                       |                                   |
| Claims Payable                            | \$0.00                 | (\$1.01)              | \$0.00                | \$10,165.00           | \$0.00              | \$0.00                | \$0.00                            |
| Interfund Payable                         |                        |                       |                       |                       |                     |                       |                                   |
| Other Liabilities                         | \$18,701.07            | \$263,126.87          | \$0.00                | \$0.00                | \$0.00              | \$24,859.25           | \$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>\$18,701.07</b>     | <b>\$263,125.86</b>   | <b>\$0.00</b>         | <b>\$10,165.00</b>    | <b>\$0.00</b>       | <b>\$24,859.25</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                     | \$719,036.71           | \$820,529.26          | \$0.00                | \$774,719.94          | \$0.00              | \$295,476.75          | \$0.00                            |
| Unreserved Fund balance                   | \$14,606,730.51        | \$2,223,590.29        | (\$152,412.97)        | \$1,550,947.88        | \$0.00              | \$1,054,086.53        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$15,325,767.22</b> | <b>\$3,044,119.55</b> | <b>(\$152,412.97)</b> | <b>\$2,325,667.82</b> | <b>\$0.00</b>       | <b>\$1,349,563.28</b> | <b>\$101,010,163.79</b>           |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$15,344,468.29</b> | <b>\$3,307,245.41</b> | <b>(\$152,412.97)</b> | <b>\$2,335,832.82</b> | <b>\$0.00</b>       | <b>\$1,374,422.53</b> | <b>\$118,260,163.79</b>           |

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