

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2014, Fiscal Period 07**

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	\$23,773,545.54	\$3,046,572.36	(\$516,581.21)	\$1,240,201.39	\$0.00	\$963,864.45	\$0.00
Investments	\$0.00	\$71,897.68	\$0.00	\$0.00	\$0.00	\$55,355.06	\$0.00
Receivables	\$22,127.78	\$11,879.67	\$0.00	\$475,045.76	\$0.00	\$4,856.83	\$0.00
Interfund Receivables	\$78,690.21	\$150,921.23	\$0.00	\$0.00	\$0.00	\$63,963.77	\$0.00
Inventories	\$0.00	\$32,080.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$8,994.88	\$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>\$23,883,358.41</b>	<b>\$3,317,369.21</b>	<b>(\$516,581.21)</b>	<b>\$1,715,247.15</b>	<b>\$0.00</b>	<b>\$1,088,040.11</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	\$0.00	\$27,395.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$232,329.25	\$344,559.67	\$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>\$232,329.25</b>	<b>\$371,955.42</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	\$1,113,043.59	\$787,684.14	\$0.00	\$369,165.79	\$0.00	\$376,233.57	\$0.00
Unreserved Fund balance	\$22,537,985.57	\$2,157,729.65	(\$516,581.21)	\$1,335,916.36	\$0.00	\$691,345.29	\$0.00
<b>Total Fund Equity:</b>	<b>\$23,651,029.16</b>	<b>\$2,945,413.79</b>	<b>(\$516,581.21)</b>	<b>\$1,705,082.15</b>	<b>\$0.00</b>	<b>\$1,067,578.86</b>	<b>\$101,010,163.79</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$23,883,358.41</b>	<b>\$3,317,369.21</b>	<b>(\$516,581.21)</b>	<b>\$1,715,247.15</b>	<b>\$0.00</b>	<b>\$1,088,040.11</b>	<b>\$118,260,163.79</b>

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