

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2014, Fiscal Period 05**

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                                      | \$23,844,141.32        | \$2,583,834.03        | (\$512,281.21)        | \$1,391,532.71        | \$0.00              | \$1,106,230.24        | \$0.00                            |
| Investments                               | \$0.00                 | \$71,891.70           | \$0.00                | \$0.00                | \$0.00              | \$55,355.06           | \$0.00                            |
| Receivables                               | \$61,323.06            | \$95.31               | \$0.00                | \$475,051.48          | \$0.00              | \$8.90                | \$0.00                            |
| Interfund Receivables                     | \$78,690.21            | \$465.00              | \$0.00                | \$0.00                | \$0.00              | \$12,929.00           | \$0.00                            |
| Inventories                               | \$0.00                 | \$32,080.37           | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Other Assets                              | \$5,736.25             | \$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>\$23,989,890.84</b> | <b>\$2,692,384.31</b> | <b>(\$512,281.21)</b> | <b>\$1,866,584.19</b> | <b>\$0.00</b>       | <b>\$1,174,523.20</b> | <b>\$118,260,163.79</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                       |                       |                     |                       |                                   |
| <b>Liabilities:</b>                       |                        |                       |                       |                       |                     |                       |                                   |
| Claims Payable                            | \$0.00                 | \$0.00                | \$0.00                | \$86,093.64           | \$0.00              | \$0.00                | \$0.00                            |
| Interfund Payable                         | \$0.00                 | \$52,395.75           | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Other Liabilities                         | \$25,347.39            | \$329,326.50          | \$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>\$25,347.39</b>     | <b>\$381,722.25</b>   | <b>\$0.00</b>         | <b>\$86,093.64</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                     | \$1,543,096.20         | \$799,910.55          | \$0.00                | \$107,707.57          | \$0.00              | \$303,170.18          | \$0.00                            |
| Unreserved Fund balance                   | \$22,421,447.25        | \$1,510,751.51        | (\$512,281.21)        | \$1,672,782.98        | \$0.00              | \$850,891.77          | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$23,964,543.45</b> | <b>\$2,310,662.06</b> | <b>(\$512,281.21)</b> | <b>\$1,780,490.55</b> | <b>\$0.00</b>       | <b>\$1,154,061.95</b> | <b>\$101,010,163.79</b>           |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$23,989,890.84</b> | <b>\$2,692,384.31</b> | <b>(\$512,281.21)</b> | <b>\$1,866,584.19</b> | <b>\$0.00</b>       | <b>\$1,174,523.20</b> | <b>\$118,260,163.79</b>           |

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