

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 06**

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	\$25,068,807.21	\$2,951,167.64	(\$516,581.21)	\$1,344,945.25	\$0.00	\$970,645.52	\$0.00
Investments	\$0.00	\$71,894.72	\$0.00	\$0.00	\$0.00	\$55,355.06	\$0.00
Receivables	\$29,537.93	\$4,504.93	\$0.00	\$475,049.01	\$0.00	\$1,127.19	\$0.00
Interfund Receivables	\$78,690.21	\$4,318.00	\$0.00	\$0.00	\$0.00	\$1,104.00	\$0.00
Inventories	\$0.00	\$32,080.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$7,365.39	\$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>\$25,184,400.74</b>	<b>\$3,067,983.56</b>	<b>(\$516,581.21)</b>	<b>\$1,819,994.26</b>	<b>\$0.00</b>	<b>\$1,028,231.77</b>	<b>\$118,260,163.79</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$37,973.05	\$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	\$11,711.39	\$345,260.17	\$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>\$11,711.39</b>	<b>\$372,655.92</b>	<b>\$0.00</b>	<b>\$37,973.05</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	\$1,343,021.90	\$889,223.18	\$0.00	\$145,444.37	\$0.00	\$355,979.02	\$0.00
Unreserved Fund balance	\$23,829,667.45	\$1,806,104.46	(\$516,581.21)	\$1,636,576.84	\$0.00	\$651,791.50	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,172,689.35</b>	<b>\$2,695,327.64</b>	<b>(\$516,581.21)</b>	<b>\$1,782,021.21</b>	<b>\$0.00</b>	<b>\$1,007,770.52</b>	<b>\$101,010,163.79</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,184,400.74</b>	<b>\$3,067,983.56</b>	<b>(\$516,581.21)</b>	<b>\$1,819,994.26</b>	<b>\$0.00</b>	<b>\$1,028,231.77</b>	<b>\$118,260,163.79</b>

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