

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2015, Fiscal Period 09**

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                                      | \$18,354,717.16        | \$2,725,394.74        | \$93,763.19        | \$1,453,871.79        | \$0.00              | \$1,013,699.10        | \$0.00                            |
| Investments                               | \$0.00                 | \$71,917.33           | \$0.00             | \$0.00                | \$0.00              | \$53,588.88           | \$0.00                            |
| Receivables                               | \$11,626.38            | \$22,331.91           | \$0.00             | \$310,038.82          | \$0.00              | \$13.99               | \$0.00                            |
| Interfund Receivables                     | \$0.00                 | \$12,930.50           | \$0.00             | \$0.00                | \$0.00              | \$2,492.00            | \$0.00                            |
| Inventories                               | \$0.00                 | \$40,633.09           | \$0.00             | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Other Assets                              | \$5,421.62             | \$3,048.14            | \$0.00             | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Fixed Assets                              | \$0.00                 | \$0.00                | \$0.00             | \$0.00                | \$0.00              | \$0.00                | \$102,963,140.02                  |
| Construction In Progress                  |                        |                       |                    |                       |                     |                       |                                   |
| <b>Other Debits:</b>                      |                        |                       |                    |                       |                     |                       |                                   |
| Amounts Available                         |                        |                       |                    |                       |                     |                       |                                   |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00             | \$0.00                | \$0.00              | \$0.00                | \$15,795,000.00                   |
| Other Debits                              |                        |                       |                    |                       |                     |                       |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$18,371,765.16</b> | <b>\$2,876,255.71</b> | <b>\$93,763.19</b> | <b>\$1,763,910.61</b> | <b>\$0.00</b>       | <b>\$1,069,793.97</b> | <b>\$118,758,140.02</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                    |                       |                     |                       |                                   |
| <b>Liabilities:</b>                       |                        |                       |                    |                       |                     |                       |                                   |
| Claims Payable                            | \$0.00                 | \$0.00                | \$0.00             | \$40,379.19           | \$0.00              | \$0.00                | \$0.00                            |
| Interfund Payable                         | \$0.00                 | \$28,908.86           | \$0.00             | \$0.00                | \$0.00              | \$0.00                | \$0.00                            |
| Other Liabilities                         | (\$10,363.47)          | \$283,616.01          | \$0.00             | \$0.00                | \$0.00              | \$24,696.25           | \$0.00                            |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00             | \$0.00                | \$0.00              | \$0.00                | \$15,795,000.00                   |
| <b>Total Liabilities:</b>                 | <b>(\$10,363.47)</b>   | <b>\$312,524.87</b>   | <b>\$0.00</b>      | <b>\$40,379.19</b>    | <b>\$0.00</b>       | <b>\$24,696.25</b>    | <b>\$15,795,000.00</b>            |
| <b>Fund Equity:</b>                       |                        |                       |                    |                       |                     |                       |                                   |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00             | \$0.00                | \$0.00              | \$0.00                | \$102,963,140.02                  |
| Contributed Capital                       |                        |                       |                    |                       |                     |                       |                                   |
| Reserved Fund Balance                     | \$1,173,871.95         | \$677,650.41          | \$0.00             | \$529,456.28          | \$0.00              | \$351,736.42          | \$0.00                            |
| Unreserved Fund balance                   | \$17,208,256.68        | \$1,886,080.43        | \$93,763.19        | \$1,194,075.14        | \$0.00              | \$693,361.30          | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$18,382,128.63</b> | <b>\$2,563,730.84</b> | <b>\$93,763.19</b> | <b>\$1,723,531.42</b> | <b>\$0.00</b>       | <b>\$1,045,097.72</b> | <b>\$102,963,140.02</b>           |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$18,371,765.16</b> | <b>\$2,876,255.71</b> | <b>\$93,763.19</b> | <b>\$1,763,910.61</b> | <b>\$0.00</b>       | <b>\$1,069,793.97</b> | <b>\$118,758,140.02</b>           |

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