

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2014, Fiscal Period 01**

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	\$13,038,174.70	\$3,275,584.63	\$5,399.75	\$2,017,281.37	\$0.00	\$985,269.18	\$0.00
Investments	\$0.00	\$71,872.90	\$0.00	\$0.00	\$0.00	\$55,355.06	\$0.00
Receivables	\$195,926.94	\$798.87	\$0.00	\$475,112.23	\$0.00	\$18.99	\$0.00
Interfund Receivables	\$0.00	\$225.00	\$0.00	\$0.00	\$0.00	\$225.00	\$0.00
Inventories	\$0.00	\$32,080.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$18,636.01	\$6,019.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,397,393.83
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,633,207.78
<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>\$13,252,737.65</b>	<b>\$3,386,580.89</b>	<b>\$5,399.75</b>	<b>\$2,492,393.60</b>	<b>\$0.00</b>	<b>\$1,040,868.23</b>	<b>\$113,280,601.61</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$90.59	\$1,034.23	\$0.00	\$192,963.47	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00
Other Liabilities	\$441.51	\$255,775.92	\$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>\$532.10</b>	<b>\$256,810.15</b>	<b>\$0.00</b>	<b>\$192,963.47</b>	<b>\$0.00</b>	<b>\$20,911.25</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	\$96,030,601.61
Contributed Capital							
Reserved Fund Balance	\$1,995,341.25	\$933,355.63	\$0.00	\$260,047.23	\$0.00	\$279,599.16	\$0.00
Unreserved Fund balance	\$11,256,864.30	\$2,196,415.11	\$5,399.75	\$2,039,382.90	\$0.00	\$740,357.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,252,205.55</b>	<b>\$3,129,770.74</b>	<b>\$5,399.75</b>	<b>\$2,299,430.13</b>	<b>\$0.00</b>	<b>\$1,019,956.98</b>	<b>\$96,030,601.61</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,252,737.65</b>	<b>\$3,386,580.89</b>	<b>\$5,399.75</b>	<b>\$2,492,393.60</b>	<b>\$0.00</b>	<b>\$1,040,868.23</b>	<b>\$113,280,601.61</b>

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