

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2013, 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	\$24,021,093.62	\$2,616,277.43	\$453,746.88	\$6,408,534.80	\$0.00	\$1,000,039.88	\$0.00
Investments	\$0.00	\$71,844.94	\$0.00	\$0.00	\$0.00	\$58,155.22	\$0.00
Receivables	\$148,231.87	(\$22,335.45)	\$0.00	\$1,347.13	\$0.00	\$350.51	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$28,566.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$8,487.35)	\$7,877.57	\$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	\$10,155,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$24,160,838.14</b>	<b>\$2,702,231.34</b>	<b>\$453,746.88</b>	<b>\$6,409,881.93</b>	<b>\$0.00</b>	<b>\$1,058,545.61</b>	<b>\$106,185,601.61</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$10,165.00	\$0.00	\$325.44	\$0.00
Interfund Payable							
Other Liabilities	\$185,885.13	(\$61,674.55)	\$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	\$10,155,000.00
<b>Total Liabilities:</b>	<b>\$185,885.13</b>	<b>(\$61,674.55)</b>	<b>\$0.00</b>	<b>\$10,165.00</b>	<b>\$0.00</b>	<b>\$20,786.69</b>	<b>\$10,155,000.00</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	\$1,288,535.25	\$753,120.76	\$0.00	\$609,896.49	\$0.00	\$355,884.25	\$0.00
Unreserved Fund balance	\$22,686,417.76	\$2,010,785.13	\$453,746.88	\$5,789,820.44	\$0.00	\$681,874.67	\$0.00
<b>Total Fund Equity:</b>	<b>\$23,974,953.01</b>	<b>\$2,763,905.89</b>	<b>\$453,746.88</b>	<b>\$6,399,716.93</b>	<b>\$0.00</b>	<b>\$1,037,758.92</b>	<b>\$96,030,601.61</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$24,160,838.14</b>	<b>\$2,702,231.34</b>	<b>\$453,746.88</b>	<b>\$6,409,881.93</b>	<b>\$0.00</b>	<b>\$1,058,545.61</b>	<b>\$106,185,601.61</b>

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