

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2013, Fiscal Period 11**

Exhibit F-I-A

**175 - Mountain Brook City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$16,138,993.22	\$3,270,269.07	\$106,355.74	\$3,317,494.11	\$0.00	\$1,251,022.09	\$0.00
Investments	\$0.00	\$71,863.58	\$0.00	\$0.00	\$0.00	\$58,155.22	\$0.00
Receivables	\$212,722.31	\$186.64	\$0.00	\$1,240.37	\$0.00	\$22.16	\$0.00
Interfund Receivables	\$0.00	\$457.00	\$0.00	\$0.00	\$0.00	\$33.00	\$0.00
Inventories	\$0.00	\$28,566.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$14,705.50)	\$10,807.57	\$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>\$16,337,010.03</b>	<b>\$3,382,150.71</b>	<b>\$106,355.74</b>	<b>\$3,318,734.48</b>	<b>\$0.00</b>	<b>\$1,309,232.47</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	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$8,880.44	(\$157,899.13)	\$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>\$8,880.44</b>	<b>(\$157,899.13)</b>	<b>\$0.00</b>	<b>\$10,165.00</b>	<b>\$0.00</b>	<b>\$20,461.25</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	\$652,978.15	\$854,407.75	\$0.00	\$492,411.05	\$0.00	\$310,059.40	\$0.00
Unreserved Fund balance	\$15,675,151.44	\$2,685,642.09	\$106,355.74	\$2,816,158.43	\$0.00	\$978,711.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$16,328,129.59</b>	<b>\$3,540,049.84</b>	<b>\$106,355.74</b>	<b>\$3,308,569.48</b>	<b>\$0.00</b>	<b>\$1,288,771.22</b>	<b>\$96,030,601.61</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,337,010.03</b>	<b>\$3,382,150.71</b>	<b>\$106,355.74</b>	<b>\$3,318,734.48</b>	<b>\$0.00</b>	<b>\$1,309,232.47</b>	<b>\$106,185,601.61</b>

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