

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2013, Fiscal Period 03**

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$23,679,330.68 | \$2,530,052.09 | \$11,104.72 | \$6,846,277.15 | \$0.00 | \$1,035,715.48 | \$0.00 |
| Investments | \$0.00 | \$71,826.09 | \$0.00 | \$0.00 | \$0.00 | \$58,155.22 | \$0.00 |
| Receivables | \$188,310.77 | \$599.04 | \$0.00 | \$805.07 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$28,566.85 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$4,148.76) | \$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 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,155,000.00 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$23,863,492.69 | \$2,638,921.64 | \$11,104.72 | \$6,847,082.22 | \$0.00 | \$1,093,870.70 | \$106,185,601.61 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$610.17 | \$0.00 | \$10,165.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$218.25 | \$116,674.74 | \$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 |
| Total Liabilities: | \$218.25 | \$117,284.91 | \$0.00 | \$10,165.00 | \$0.00 | \$20,461.25 | \$10,155,000.00 |
| Fund Equity: | | | | | | | |
| 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 | \$1,314,455.15 | \$915,832.68 | \$0.00 | \$284,428.55 | \$0.00 | \$289,443.41 | \$0.00 |
| Unreserved Fund balance | \$22,548,819.29 | \$1,605,804.05 | \$11,104.72 | \$6,552,488.67 | \$0.00 | \$783,966.04 | \$0.00 |
| Total Fund Equity: | \$23,863,274.44 | \$2,521,636.73 | \$11,104.72 | \$6,836,917.22 | \$0.00 | \$1,073,409.45 | \$96,030,601.61 |
| Total Liabilities and Fund Equity: | \$23,863,492.69 | \$2,638,921.64 | \$11,104.72 | \$6,847,082.22 | \$0.00 | \$1,093,870.70 | \$106,185,601.61 |

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