

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2013**

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	\$14,520,244.40	\$2,633,992.77	(\$12,768.40)	\$2,460,411.00	\$0.00	\$1,039,455.77	\$0.00
Investments	\$0.00	\$71,868.32	\$0.00	\$0.00	\$0.00	\$55,355.06	\$0.00
Receivables	\$196,833.95	\$1,018.85	\$18,168.15	\$475,140.17	\$0.00	\$20.62	\$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	\$18,921.82	\$3,529.12	\$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	\$17,720,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,736,000.17</b>	<b>\$2,742,714.43</b>	<b>\$5,399.75</b>	<b>\$2,935,551.17</b>	<b>\$0.00</b>	<b>\$1,095,056.45</b>	<b>\$113,750,601.61</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$3,807.03	\$2,019.89	\$0.00	\$629,974.82	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00
Other Liabilities	\$3,612.06	\$338,126.74	\$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	\$17,720,000.00
<b>Total Liabilities:</b>	<b>\$7,419.09</b>	<b>\$340,146.63</b>	<b>\$0.00</b>	<b>\$629,974.82</b>	<b>\$0.00</b>	<b>\$20,911.25</b>	<b>\$17,720,000.00</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	\$18,123.91	\$98,214.64	\$0.00	\$189,381.01	\$0.00	\$103,610.38	\$0.00
Unreserved Fund balance	\$14,710,457.17	\$2,304,353.16	\$5,399.75	\$2,116,195.34	\$0.00	\$970,534.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,728,581.08</b>	<b>\$2,402,567.80</b>	<b>\$5,399.75</b>	<b>\$2,305,576.35</b>	<b>\$0.00</b>	<b>\$1,074,145.20</b>	<b>\$96,030,601.61</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,736,000.17</b>	<b>\$2,742,714.43</b>	<b>\$5,399.75</b>	<b>\$2,935,551.17</b>	<b>\$0.00</b>	<b>\$1,095,056.45</b>	<b>\$113,750,601.61</b>

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