

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2012, Fiscal Period 06**

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	\$25,088,692.40	\$2,522,589.94	(\$562,117.76)	\$875,983.95	\$0.00	\$1,178,021.15	\$0.00
Investments	\$0.00	\$71,776.70	\$0.00	\$0.00	\$0.00	\$58,155.22	\$0.00
Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$339.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$31,054.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$10,676.99)	\$8,825.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,646,904.06
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,351.81
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,720,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$25,078,015.41</b>	<b>\$2,634,246.57</b>	<b>(\$562,117.76)</b>	<b>\$875,983.95</b>	<b>\$0.00</b>	<b>\$1,236,515.37</b>	<b>\$105,444,255.87</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$339.00	\$0.00
Interfund Payable							
Other Liabilities	\$786.74	\$51,974.23	\$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	\$11,720,000.00
<b>Total Liabilities:</b>	<b>\$786.74</b>	<b>\$51,974.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,800.25</b>	<b>\$11,720,000.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,724,255.87
Contributed Capital							
Reserved Fund Balance	\$885,339.29	\$558,034.44	\$0.00	\$1,816.23	\$0.00	\$357,850.63	\$0.00
Unreserved Fund balance	\$24,191,889.38	\$2,024,237.90	(\$562,117.76)	\$874,167.72	\$0.00	\$857,864.49	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,077,228.67</b>	<b>\$2,582,272.34</b>	<b>(\$562,117.76)</b>	<b>\$875,983.95</b>	<b>\$0.00</b>	<b>\$1,215,715.12</b>	<b>\$93,724,255.87</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,078,015.41</b>	<b>\$2,634,246.57</b>	<b>(\$562,117.76)</b>	<b>\$875,983.95</b>	<b>\$0.00</b>	<b>\$1,236,515.37</b>	<b>\$105,444,255.87</b>

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