

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2012, Fiscal Period 08**

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 |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$21,771,192.61 | \$2,633,388.93 | \$69,460.24 | \$873,435.83 | \$0.00 | \$1,142,228.97 | \$0.00 |
| Investments | \$0.00 | \$71,788.36 | \$0.00 | \$0.00 | \$0.00 | \$58,155.22 | \$0.00 |
| Receivables | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$31,054.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$15,756.66) | \$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 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,720,000.00 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$21,755,435.95 | \$2,745,057.22 | \$69,460.24 | \$873,435.83 | \$0.00 | \$1,200,384.19 | \$105,444,255.87 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$786.74 | (\$57,188.47) | \$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 |
| Total Liabilities: | \$786.74 | (\$57,188.47) | \$0.00 | \$0.00 | \$0.00 | \$20,461.25 | \$11,720,000.00 |
| Fund Equity: | | | | | | | |
| 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 | \$1,309,237.85 | \$635,411.71 | \$0.00 | \$436,879.23 | \$0.00 | \$268,459.67 | \$0.00 |
| Unreserved Fund balance | \$20,445,411.36 | \$2,166,833.98 | \$69,460.24 | \$436,556.60 | \$0.00 | \$911,463.27 | \$0.00 |
| Total Fund Equity: | \$21,754,649.21 | \$2,802,245.69 | \$69,460.24 | \$873,435.83 | \$0.00 | \$1,179,922.94 | \$93,724,255.87 |
| Total Liabilities and Fund Equity: | \$21,755,435.95 | \$2,745,057.22 | \$69,460.24 | \$873,435.83 | \$0.00 | \$1,200,384.19 | \$105,444,255.87 |

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