

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2024**

Exhibit F-I-A

**180 - Opp City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$4,806,525.66	\$397,124.94	\$580,645.73	\$629,630.68	\$0.00	\$286,848.35	\$0.00
Investments	\$1,887,704.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$65,161.59	\$146,881.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$40,173.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,353,590.72
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,304,939.74
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310,852.21
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,812,038.62
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,759,391.41</b>	<b>\$584,179.80</b>	<b>\$580,645.73</b>	<b>\$629,630.68</b>	<b>\$0.00</b>	<b>\$286,848.35</b>	<b>\$38,781,421.29</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$4,929.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,122,890.83
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$4,929.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,122,890.83</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,658,530.46
Contributed Capital							
Reserved Fund Balance	\$464,659.80	\$66,384.99	\$0.00	\$37,878.00	\$0.00	\$21,471.51	\$0.00
Unreserved Fund balance	\$6,294,731.61	\$512,865.60	\$580,645.73	\$591,752.68	\$0.00	\$265,376.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,759,391.41</b>	<b>\$579,250.59</b>	<b>\$580,645.73</b>	<b>\$629,630.68</b>	<b>\$0.00</b>	<b>\$286,848.35</b>	<b>\$31,658,530.46</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,759,391.41</b>	<b>\$584,179.80</b>	<b>\$580,645.73</b>	<b>\$629,630.68</b>	<b>\$0.00</b>	<b>\$286,848.35</b>	<b>\$38,781,421.29</b>

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