

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 10**

Exhibit F-I-A

**180 - Opp 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	\$4,921,025.29	\$495,332.92	\$583,410.18	\$779,746.09	\$0.00	\$349,188.10	\$0.00
Investments	\$1,872,635.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables							
Interfund Receivables							
Inventories	\$0.00	\$72,744.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$4,323.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,179,107.95
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$679,996.46
<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>\$6,797,984.10</b>	<b>\$568,077.83</b>	<b>\$583,410.18</b>	<b>\$779,746.09</b>	<b>\$0.00</b>	<b>\$349,188.10</b>	<b>\$36,981,995.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities							
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>\$0.00</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	\$29,859,104.41
Contributed Capital							
Reserved Fund Balance	\$325,457.23	\$344,774.49	\$0.00	\$288,873.71	\$0.00	\$59,104.50	\$0.00
Unreserved Fund balance	\$6,472,526.87	\$223,303.34	\$583,410.18	\$490,872.38	\$0.00	\$290,083.60	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,797,984.10</b>	<b>\$568,077.83</b>	<b>\$583,410.18</b>	<b>\$779,746.09</b>	<b>\$0.00</b>	<b>\$349,188.10</b>	<b>\$29,859,104.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,797,984.10</b>	<b>\$568,077.83</b>	<b>\$583,410.18</b>	<b>\$779,746.09</b>	<b>\$0.00</b>	<b>\$349,188.10</b>	<b>\$36,981,995.24</b>

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