

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 06**

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	\$5,025,409.27	\$153,485.31	\$374,784.12	\$641,714.20	\$0.00	\$326,204.91	\$0.00
Investments	\$1,851,880.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$108,328.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$72,744.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$41,234.46	\$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	\$6,885,134.02
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,918,524.17</b>	<b>\$334,558.88</b>	<b>\$374,784.12</b>	<b>\$641,714.20</b>	<b>\$0.00</b>	<b>\$326,204.91</b>	<b>\$37,055,090.64</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$507.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,195,986.23
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$507.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,195,986.23</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	\$230,221.27	\$291,415.62	\$0.00	\$300,251.53	\$0.00	\$61,818.64	\$0.00
Unreserved Fund balance	\$6,688,302.90	\$42,635.94	\$374,784.12	\$341,462.67	\$0.00	\$264,386.27	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,918,524.17</b>	<b>\$334,051.56</b>	<b>\$374,784.12</b>	<b>\$641,714.20</b>	<b>\$0.00</b>	<b>\$326,204.91</b>	<b>\$29,859,104.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,918,524.17</b>	<b>\$334,558.88</b>	<b>\$374,784.12</b>	<b>\$641,714.20</b>	<b>\$0.00</b>	<b>\$326,204.91</b>	<b>\$37,055,090.64</b>

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