

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 08**

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	\$5,154,696.01	\$580,045.93	\$478,648.32	\$618,514.32	\$0.00	\$308,971.31	\$0.00
Investments	\$1,868,309.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$94,135.53	\$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	\$19,643.81	\$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	\$6,847,959.75
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,042,649.71</b>	<b>\$746,926.37</b>	<b>\$478,648.32</b>	<b>\$618,514.32</b>	<b>\$0.00</b>	<b>\$308,971.31</b>	<b>\$37,017,916.37</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	\$7,158,811.96
<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>\$7,158,811.96</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	\$320,514.35	\$257,789.49	\$0.00	\$333,031.53	\$0.00	\$67,916.72	\$0.00
Unreserved Fund balance	\$6,722,135.36	\$489,136.88	\$478,648.32	\$285,482.79	\$0.00	\$241,054.59	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,042,649.71</b>	<b>\$746,926.37</b>	<b>\$478,648.32</b>	<b>\$618,514.32</b>	<b>\$0.00</b>	<b>\$308,971.31</b>	<b>\$29,859,104.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,042,649.71</b>	<b>\$746,926.37</b>	<b>\$478,648.32</b>	<b>\$618,514.32</b>	<b>\$0.00</b>	<b>\$308,971.31</b>	<b>\$37,017,916.37</b>

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