

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 09**

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	
Assets and Other Debits:							
Assets:							
Cash	\$4,994,726.29	\$599,621.77	\$530,920.92	\$863,046.50	\$0.00	\$445,322.81	\$0.00
Investments	\$1,868,309.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$23,210.51	\$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	\$18,979.23	\$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
Other Debits:							
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							
Total Assets and Other Debits:	\$6,882,015.41	\$695,577.19	\$530,920.92	\$863,046.50	\$0.00	\$445,322.81	\$37,017,916.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,600.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,158,811.96
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,600.00	\$7,158,811.96
Fund Equity:							
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	\$206,872.30	\$269,012.44	\$0.00	\$340,098.03	\$0.00	\$64,205.21	\$0.00
Unreserved Fund balance	\$6,675,143.11	\$426,564.75	\$530,920.92	\$522,948.47	\$0.00	\$243,517.60	\$0.00
Total Fund Equity:	\$6,882,015.41	\$695,577.19	\$530,920.92	\$863,046.50	\$0.00	\$307,722.81	\$29,859,104.41
Total Liabilities and Fund Equity:	\$6,882,015.41	\$695,577.19	\$530,920.92	\$863,046.50	\$0.00	\$445,322.81	\$37,017,916.37

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