

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 11**

**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	\$4,941,546.17	\$726,890.29	\$636,104.93	\$637,370.08	\$0.00	\$398,987.88	\$0.00
Investments	\$1,872,635.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$139,958.20	\$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	\$3,996.62	\$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>\$6,818,178.12</b>	<b>\$939,593.40</b>	<b>\$636,104.93</b>	<b>\$637,370.08</b>	<b>\$0.00</b>	<b>\$398,987.88</b>	<b>\$36,981,995.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$575.00	\$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	\$7,122,890.83
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$575.00</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	\$188,751.05	\$344,359.13	\$0.00	\$243,127.71	\$0.00	\$84,165.89	\$0.00
Unreserved Fund balance	\$6,629,427.07	\$594,659.27	\$636,104.93	\$394,242.37	\$0.00	\$314,821.99	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,818,178.12</b>	<b>\$939,018.40</b>	<b>\$636,104.93</b>	<b>\$637,370.08</b>	<b>\$0.00</b>	<b>\$398,987.88</b>	<b>\$29,859,104.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,818,178.12</b>	<b>\$939,593.40</b>	<b>\$636,104.93</b>	<b>\$637,370.08</b>	<b>\$0.00</b>	<b>\$398,987.88</b>	<b>\$36,981,995.24</b>

Information in this report has NOT been reconciled to the corresponding bank statements.