

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 02**

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	\$2,930,112.52	\$475,538.75	\$665,468.06	\$705,226.69	\$0.00	\$350,722.63	\$0.00
Investments	\$1,823,398.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$17,028.72	\$76,384.88	\$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	\$61,297.67	\$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	\$7,348,477.10
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,831,837.16</b>	<b>\$624,668.54</b>	<b>\$665,468.06</b>	<b>\$705,226.69</b>	<b>\$0.00</b>	<b>\$350,722.63</b>	<b>\$37,518,433.72</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	(\$1,445.67)	\$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	\$7,659,329.31
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>(\$1,445.67)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,659,329.31</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	\$301,911.74	\$186,313.80	\$0.00	\$433,033.03	\$0.00	\$36,190.66	\$0.00
Unreserved Fund balance	\$4,529,925.42	\$439,800.41	\$665,468.06	\$272,193.66	\$0.00	\$314,531.97	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,831,837.16</b>	<b>\$626,114.21</b>	<b>\$665,468.06</b>	<b>\$705,226.69</b>	<b>\$0.00</b>	<b>\$350,722.63</b>	<b>\$29,859,104.41</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,831,837.16</b>	<b>\$624,668.54</b>	<b>\$665,468.06</b>	<b>\$705,226.69</b>	<b>\$0.00</b>	<b>\$350,722.63</b>	<b>\$37,518,433.72</b>

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