

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, 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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,057,473.98	\$543,826.84	\$389,450.54	\$711,744.92	\$0.00	\$164,308.12	\$0.00
Investments	\$1,724,987.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables							
Interfund Receivables							
Inventories	\$0.00	\$34,798.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$257.89)	\$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	\$24,299,754.68
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$174,965.87
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,438,664.17
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,782,203.38</b>	<b>\$578,625.61</b>	<b>\$389,450.54</b>	<b>\$711,744.92</b>	<b>\$0.00</b>	<b>\$164,308.12</b>	<b>\$33,913,384.72</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	\$9,613,630.04
<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>\$9,613,630.04</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,299,754.68
Contributed Capital							
Reserved Fund Balance	\$130,025.54	\$105,983.96	\$0.00	\$103,904.75	\$0.00	\$28,630.99	\$0.00
Unreserved Fund balance	\$2,652,177.84	\$472,641.65	\$389,450.54	\$607,840.17	\$0.00	\$135,677.13	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,782,203.38</b>	<b>\$578,625.61</b>	<b>\$389,450.54</b>	<b>\$711,744.92</b>	<b>\$0.00</b>	<b>\$164,308.12</b>	<b>\$24,299,754.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,782,203.38</b>	<b>\$578,625.61</b>	<b>\$389,450.54</b>	<b>\$711,744.92</b>	<b>\$0.00</b>	<b>\$164,308.12</b>	<b>\$33,913,384.72</b>

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