

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 03**

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	\$943,086.70	\$495,147.73	\$554,952.58	\$680,721.74	\$0.00	\$178,473.81	\$0.00
Investments	\$1,723,698.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$41,702.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$34,798.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$81.01)	\$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	\$165,761.53
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,899,899.15
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,666,703.77</b>	<b>\$571,649.01</b>	<b>\$554,952.58</b>	<b>\$680,721.74</b>	<b>\$0.00</b>	<b>\$178,473.81</b>	<b>\$34,365,415.36</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	\$10,065,660.68
<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>\$10,065,660.68</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	\$92,576.43	\$89,634.79	\$0.00	\$88,267.80	\$0.00	\$5,669.13	\$0.00
Unreserved Fund balance	\$2,574,127.34	\$482,014.22	\$554,952.58	\$592,453.94	\$0.00	\$172,804.68	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,666,703.77</b>	<b>\$571,649.01</b>	<b>\$554,952.58</b>	<b>\$680,721.74</b>	<b>\$0.00</b>	<b>\$178,473.81</b>	<b>\$24,299,754.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,666,703.77</b>	<b>\$571,649.01</b>	<b>\$554,952.58</b>	<b>\$680,721.74</b>	<b>\$0.00</b>	<b>\$178,473.81</b>	<b>\$34,365,415.36</b>

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