

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 05**

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	\$1,151,787.86	\$532,404.54	\$632,798.06	\$581,064.31	\$0.00	\$172,547.35	\$0.00
Investments	\$1,699,100.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$54,904.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$40,952.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$985.63	\$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	\$24,394,370.23
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$146,246.08
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,074,312.70
Other Debits							
Total Assets and Other Debits:	\$2,851,874.19	\$628,261.65	\$632,798.06	\$581,064.31	\$0.00	\$172,547.35	\$34,614,929.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,220,558.78
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,220,558.78
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,394,370.23
Contributed Capital							
Reserved Fund Balance	\$65,791.45	\$75,588.45	\$0.00	\$25,246.19	\$0.00	\$8,200.00	\$0.00
Unreserved Fund balance	\$2,786,082.74	\$552,673.20	\$632,798.06	\$555,818.12	\$0.00	\$164,347.35	\$0.00
Total Fund Equity:	\$2,851,874.19	\$628,261.65	\$632,798.06	\$581,064.31	\$0.00	\$172,547.35	\$24,394,370.23
Total Liabilities and Fund Equity:	\$2,851,874.19	\$628,261.65	\$632,798.06	\$581,064.31	\$0.00	\$172,547.35	\$34,614,929.01

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