

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, 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	\$1,065,972.32	\$482,138.15	\$413,785.45	\$680,428.80	\$0.00	\$192,543.54	\$0.00
Investments	\$1,757,468.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$44,441.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$38,258.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$618.18)	\$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	\$24,474,009.98
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$357,834.37
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,332.54
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,934,456.62
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,822,822.78</b>	<b>\$564,838.01</b>	<b>\$413,785.45</b>	<b>\$680,428.80</b>	<b>\$0.00</b>	<b>\$192,543.54</b>	<b>\$33,966,633.51</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	\$9,134,789.16
<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>\$9,134,789.16</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,831,844.35
Contributed Capital							
Reserved Fund Balance	\$149,788.32	\$209,178.23	\$0.00	\$0.00	\$0.00	\$49,813.17	\$0.00
Unreserved Fund balance	\$2,673,034.46	\$355,659.78	\$413,785.45	\$680,428.80	\$0.00	\$142,730.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,822,822.78</b>	<b>\$564,838.01</b>	<b>\$413,785.45</b>	<b>\$680,428.80</b>	<b>\$0.00</b>	<b>\$192,543.54</b>	<b>\$24,831,844.35</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,822,822.78</b>	<b>\$564,838.01</b>	<b>\$413,785.45</b>	<b>\$680,428.80</b>	<b>\$0.00</b>	<b>\$192,543.54</b>	<b>\$33,966,633.51</b>

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