

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 08**

Exhibit F-I-A

**180 - Opp City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,129,873.96	\$561,862.58	\$256,957.04	\$740,504.26	\$0.00	\$155,664.28	\$0.00
Investments	\$1,712,604.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$49,178.82	\$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	\$943.48	\$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							
<b>Other Debits:</b>							
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	\$9,956,690.25
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,843,422.42</b>	<b>\$651,993.75</b>	<b>\$256,957.04</b>	<b>\$740,504.26</b>	<b>\$0.00</b>	<b>\$155,664.28</b>	<b>\$34,497,306.56</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,102,936.33
<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>\$1,000.00</b>	<b>\$10,102,936.33</b>
<b>Fund Equity:</b>							
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	\$329,912.32	\$245,334.61	\$0.00	\$51,437.50	\$0.00	\$23,312.00	\$0.00
Unreserved Fund balance	\$2,513,510.10	\$406,659.14	\$256,957.04	\$689,066.76	\$0.00	\$131,352.28	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,843,422.42</b>	<b>\$651,993.75</b>	<b>\$256,957.04</b>	<b>\$740,504.26</b>	<b>\$0.00</b>	<b>\$154,664.28</b>	<b>\$24,394,370.23</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,843,422.42</b>	<b>\$651,993.75</b>	<b>\$256,957.04</b>	<b>\$740,504.26</b>	<b>\$0.00</b>	<b>\$155,664.28</b>	<b>\$34,497,306.56</b>

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