

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2012, Fiscal Period 01**

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	\$907,075.16	\$439,179.87	\$209,984.45	\$552,275.03	\$0.00	\$136,302.86	\$0.00
Investments	\$1,623,394.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$61,638.65	\$0.00	\$15,201.59	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$28,970.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$6,100.84	\$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	\$23,329,990.41
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,697.02
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,271,460.72
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,536,570.78</b>	<b>\$529,788.59</b>	<b>\$209,984.45</b>	<b>\$567,476.62</b>	<b>\$0.00</b>	<b>\$136,302.86</b>	<b>\$34,638,148.15</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$9,508.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,271,460.72
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$9,508.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,271,460.72</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,366,687.43
Contributed Capital							
Reserved Fund Balance	\$171,371.05	\$46,541.30	\$0.00	\$357,582.84	\$0.00	\$8,120.90	\$0.00
Unreserved Fund balance	\$2,365,199.73	\$473,738.64	\$209,984.45	\$209,893.78	\$0.00	\$128,181.96	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,536,570.78</b>	<b>\$520,279.94</b>	<b>\$209,984.45</b>	<b>\$567,476.62</b>	<b>\$0.00</b>	<b>\$136,302.86</b>	<b>\$23,366,687.43</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,536,570.78</b>	<b>\$529,788.59</b>	<b>\$209,984.45</b>	<b>\$567,476.62</b>	<b>\$0.00</b>	<b>\$136,302.86</b>	<b>\$34,638,148.15</b>