

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 02**

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 | \$1,606,192.51 | \$910,174.46 | \$608,648.31 | \$581,402.05 | \$0.00 | \$247,905.63 | \$0.00 |
| Investments | \$1,809,345.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$71,500.42 | \$74,767.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$54,923.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$70,223.15 | \$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 | \$25,592,386.33 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,392,411.05 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$253,720.35 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,918,646.56 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$3,557,261.25 | \$1,039,866.01 | \$608,648.31 | \$581,402.05 | \$0.00 | \$247,905.63 | \$36,157,164.29 |
| 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 | \$8,172,366.91 |
| Total Liabilities: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,172,366.91 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$27,984,797.38 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$344,467.12 | \$652,304.83 | \$0.00 | \$167,026.53 | \$0.00 | \$27,512.70 | \$0.00 |
| Unreserved Fund balance | \$3,212,794.13 | \$387,561.18 | \$608,648.31 | \$414,375.52 | \$0.00 | \$220,392.93 | \$0.00 |
| Total Fund Equity: | \$3,557,261.25 | \$1,039,866.01 | \$608,648.31 | \$581,402.05 | \$0.00 | \$247,905.63 | \$27,984,797.38 |
| Total Liabilities and Fund Equity: | \$3,557,261.25 | \$1,039,866.01 | \$608,648.31 | \$581,402.05 | \$0.00 | \$247,905.63 | \$36,157,164.29 |

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