

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 10**

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	\$2,906,613.66	\$732,922.42	\$550,951.40	\$704,114.13	\$0.00	\$237,282.69	\$0.00
Investments	\$1,816,087.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$3,870.91	\$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	\$45,897.49	\$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	\$273,235.80
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,462,567.81
Other Debits							
Total Assets and Other Debits:	\$4,768,598.26	\$791,717.04	\$550,951.40	\$704,114.13	\$0.00	\$237,282.69	\$35,720,600.99
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	\$7,735,803.61
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,735,803.61
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	\$40,148.49	\$325,422.57	\$0.00	\$92,057.20	\$0.00	\$55,840.50	\$0.00
Unreserved Fund balance	\$4,728,449.77	\$466,294.47	\$550,951.40	\$612,056.93	\$0.00	\$181,442.19	\$0.00
Total Fund Equity:	\$4,768,598.26	\$791,717.04	\$550,951.40	\$704,114.13	\$0.00	\$237,282.69	\$27,984,797.38
Total Liabilities and Fund Equity:	\$4,768,598.26	\$791,717.04	\$550,951.40	\$704,114.13	\$0.00	\$237,282.69	\$35,720,600.99

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