

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

180 - Opp City Board of Education

Exhibit C-I-11

Fund Types

Descriptions/Fund Source

1720-0

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance

\$40,749.81

Total Fund Equity

\$40,749.81

TOTAL FUND EQUITY:

\$40,749.81

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$40,749.81)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Combining Balance Sheet --- Governmental - General Fund Type
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Fund Types

Descriptions/Fund Source

1765-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$228,653.08
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Total Cash	\$228,653.08
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TOTAL ASSETS AND OTHER DEBITS:	\$228,653.08
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FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$290,641.20
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Total Fund Equity	\$290,641.20
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TOTAL FUND EQUITY:	\$290,641.20
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$61,988.12)
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$228,653.08
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**STATE OF ALABAMA
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LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020**

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Fund Types

Descriptions/Fund Source

1766-0

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance

\$7,194.00

Total Fund Equity

\$7,194.00

TOTAL FUND EQUITY:

\$7,194.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

(\$7,194.00)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Fund Types

Descriptions/Fund Source

2241-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$17,674.62)
--------------------------------------	---------------

Total Cash

(\$17,674.62)

Receivables

134-Intergovernmental Receivable	\$17,674.62
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Total Receivables

\$17,674.62

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Fund Types

Descriptions/Fund Source

6001-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$915,300.45
--------------------------------------	--------------

Total Cash

\$915,300.45

Investments

121-Investments (Current)	\$1,789,769.88
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Total Investments

\$1,789,769.88

TOTAL ASSETS AND OTHER DEBITS:

\$2,705,070.33

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances	\$12,678.80
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350-Unreserved Fund Balance	\$2,530,596.13
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358-Encumbrance Offset (Debit Balance)	(\$12,678.80)
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Total Fund Equity

\$2,530,596.13

TOTAL FUND EQUITY:

\$2,530,596.13

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$174,474.20

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$2,705,070.33

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Fund Types

Descriptions/Fund Source

6690-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$1,658.18
--------------------------------------	------------

Total Cash	\$1,658.18
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TOTAL ASSETS AND OTHER DEBITS:	\$1,658.18
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FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$194.66
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Total Fund Equity	\$194.66
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TOTAL FUND EQUITY:	\$194.66
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$1,463.52
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$1,658.18
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Fund Types

Descriptions/Fund Source

6970-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$1,965.87
--------------------------------------	------------

Total Cash

\$1,965.87

TOTAL ASSETS AND OTHER DEBITS:

\$1,965.87

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances	\$90.00
-------------------------------	---------

350-Unreserved Fund Balance	\$2,224.77
-----------------------------	------------

358-Encumbrance Offset (Debit Balance)	(\$90.00)
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Total Fund Equity

\$2,224.77

TOTAL FUND EQUITY:

\$2,224.77

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$258.90)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$1,965.87

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Fund Types

Descriptions/Fund Source

8995-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$7,946.70
--------------------------------------	------------

Total Cash	\$7,946.70
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TOTAL ASSETS AND OTHER DEBITS:	\$7,946.70
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FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$12,790.89
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Total Fund Equity	\$12,790.89
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TOTAL FUND EQUITY:	\$12,790.89
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$4,844.19)
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$7,946.70
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Combining Balance Sheet --- Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

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Exhibit C-I-12

Fund Types

Descriptions/Fund Source

3210-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$1,064.31)
--------------------------------------	--------------

Total Cash

(\$1,064.31)

Receivables

134-Intergovernmental Receivable	\$1,064.31
----------------------------------	------------

Total Receivables

\$1,064.31

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Combining Balance Sheet --- Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2020

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Fund Types

Descriptions/Fund Source

4110-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$5,475.66
--------------------------------------	------------

Total Cash	\$5,475.66
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TOTAL ASSETS AND OTHER DEBITS:	\$5,475.66
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LIABILITIES:

Other Liabilities

271-Deferred Revenue	\$5,475.66
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Total Other Liabilities	\$5,475.66
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TOTAL LIABILITIES:	\$5,475.66
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$5,475.66
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Fund Types

Descriptions/Fund Source

4130-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$6,016.32)
--------------------------------------	--------------

Total Cash

(\$6,016.32)

Receivables

134-Intergovernmental Receivable	\$6,016.32
----------------------------------	------------

Total Receivables

\$6,016.32

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Fund Types

Descriptions/Fund Source

4160-0

ASSETS AND OTHER DEBITS:

Receivables

134-Intergovernmental Receivable

\$29,000.00

Total Receivables

\$29,000.00

TOTAL ASSETS AND OTHER DEBITS:

\$29,000.00

LIABILITIES:

Other Payables

261-Interfund Payable

\$29,000.00

Total Other Payables

\$29,000.00

TOTAL LIABILITIES:

\$29,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$29,000.00

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Fund Types	
Descriptions/Fund Source	4180-0
ASSETS AND OTHER DEBITS:	
Cash	
111-Cash in Bank (Operating Account)	\$29,000.00
Total Cash	\$29,000.00
Receivables	
133-Interfund Receivable	\$29,000.00
Total Receivables	\$29,000.00
TOTAL ASSETS AND OTHER DEBITS:	\$58,000.00
LIABILITIES:	
Other Liabilities	
271-Deferred Revenue	\$29,000.00
Total Other Liabilities	\$29,000.00
TOTAL LIABILITIES:	\$29,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$29,000.00
TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$58,000.00

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Fund Types

Descriptions/Fund Source

4290-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$13,325.39)
--------------------------------------	---------------

Total Cash

(\$13,325.39)

Receivables

134-Intergovernmental Receivable	\$13,325.39
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Total Receivables

\$13,325.39

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Fund Types

Descriptions/Fund Source

4291-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$6,357.36)
--------------------------------------	--------------

Total Cash

(\$6,357.36)

Receivables

134-Intergovernmental Receivable	\$6,357.36
----------------------------------	------------

Total Receivables

\$6,357.36

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Fund Types

Descriptions/Fund Source

4293-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$24,766.90)
--------------------------------------	---------------

Total Cash

(\$24,766.90)

Receivables

134-Intergovernmental Receivable	\$24,766.90
----------------------------------	-------------

Total Receivables

\$24,766.90

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Fund Types

Descriptions/Fund Source

4294-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$253,760.00
--------------------------------------	--------------

Total Cash	\$253,760.00
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TOTAL ASSETS AND OTHER DEBITS:	\$253,760.00
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LIABILITIES:

Other Liabilities

271-Deferred Revenue	\$253,760.00
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Total Other Liabilities	\$253,760.00
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TOTAL LIABILITIES:	\$253,760.00
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$253,760.00
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Fund Types

Descriptions/Fund Source

5101-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$219,664.80
--------------------------------------	--------------

Total Cash

\$219,664.80

Receivables

134-Intergovernmental Receivable	\$4,599.02
----------------------------------	------------

Total Receivables

\$4,599.02

Inventories

143-Inventories-Food	\$39,278.88
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Total Inventories

\$39,278.88

TOTAL ASSETS AND OTHER DEBITS:

\$263,542.70

FUND EQUITY:

Fund Equity

342-Reserved for Inventories	\$39,278.88
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350-Unreserved Fund Balance	\$280,603.44
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360-Adjustments to Beginning Balance	(\$17,922.25)
--------------------------------------	---------------

Total Fund Equity

\$301,960.07

TOTAL FUND EQUITY:

\$301,960.07

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$38,417.37)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$263,542.70

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Fund Types

Descriptions/Fund Source

5170-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account) (\$47,155.69)

Total Cash

(\$47,155.69)

Receivables

134-Intergovernmental Receivable \$56,532.78

Total Receivables

\$56,532.78

Inventories

143-Inventories-Food \$16,901.50

Total Inventories

\$16,901.50

TOTAL ASSETS AND OTHER DEBITS:

\$26,278.59

FUND EQUITY:

Fund Equity

342-Reserved for Inventories \$16,901.50

Total Fund Equity

\$16,901.50

TOTAL FUND EQUITY:

\$16,901.50

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$9,377.09

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$26,278.59

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Fund Types

Descriptions/Fund Source

5320-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account) (\$1,098.66)

Total Cash

(\$1,098.66)

Receivables

131-Accounts Receivable \$1,098.66

Total Receivables

\$1,098.66

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance \$6,160.20

Total Fund Equity

\$6,160.20

TOTAL FUND EQUITY:

\$6,160.20

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$6,160.20)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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Fund Types

Descriptions/Fund Source

7101-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$182,850.52
--------------------------------------	--------------

Total Cash

\$182,850.52

TOTAL ASSETS AND OTHER DEBITS:

\$182,850.52

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances	\$8,967.29
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350-Unreserved Fund Balance	\$194,753.86
-----------------------------	--------------

358-Encumbrance Offset (Debit Balance)	(\$8,967.29)
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Total Fund Equity

\$194,753.86

TOTAL FUND EQUITY:

\$194,753.86

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$11,903.34)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$182,850.52

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Fund Types

Descriptions/Fund Source

8992-0

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance

\$15,940.09

Total Fund Equity

\$15,940.09

TOTAL FUND EQUITY:

\$15,940.09

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$15,940.09)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Balance Sheet --- Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

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Exhibit C-I-13

Fund Types

Descriptions/Fund Source

6310-0

ASSETS AND OTHER DEBITS:

Cash

114-Cash with Fiscal Agent	\$229,430.16
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Total Cash

\$229,430.16

TOTAL ASSETS AND OTHER DEBITS:

\$229,430.16

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$228,760.32
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Total Fund Equity

\$228,760.32

TOTAL FUND EQUITY:

\$228,760.32

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$669.84

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$229,430.16

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Combining Balance Sheet --- Governmental - Debt Service Fund Type
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Exhibit C-I-13

Fund Types

Descriptions/Fund Source

9116-0

ASSETS AND OTHER DEBITS:

Cash

114-Cash with Fiscal Agent	\$207,059.16
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Total Cash

\$207,059.16

TOTAL ASSETS AND OTHER DEBITS:

\$207,059.16

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$180,817.09
-----------------------------	--------------

Total Fund Equity

\$180,817.09

TOTAL FUND EQUITY:

\$180,817.09

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$26,242.07

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$207,059.16

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LEA Financial System
Combining Balance Sheet --- Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

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Exhibit C-I-14

Fund Types

Descriptions/Fund Source

1320-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)

\$24,776.17

Total Cash

\$24,776.17

TOTAL ASSETS AND OTHER DEBITS:

\$24,776.17

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$24,776.17

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$24,776.17

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For Fiscal Year Ended September 30, 2020

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Exhibit C-I-14

Fund Types

Descriptions/Fund Source

2120-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$722,318.11
--------------------------------------	--------------

Total Cash

\$722,318.11

TOTAL ASSETS AND OTHER DEBITS:

\$722,318.11

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances	\$38,035.72
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350-Unreserved Fund Balance	\$559,257.30
-----------------------------	--------------

358-Encumbrance Offset (Debit Balance)	(\$38,035.72)
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Total Fund Equity

\$559,257.30

TOTAL FUND EQUITY:

\$559,257.30

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$163,060.81

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$722,318.11

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Fund Types

Descriptions/Fund Source

2130-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)

\$927.00

Total Cash

\$927.00

TOTAL ASSETS AND OTHER DEBITS:

\$927.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$927.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$927.00

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Fund Types

Descriptions/Fund Source

6310-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$114.24
--------------------------------------	----------

Total Cash	\$114.24
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TOTAL ASSETS AND OTHER DEBITS:	\$114.24
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FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$100.03
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Total Fund Equity	\$100.03
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TOTAL FUND EQUITY:	\$100.03
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$14.21
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$114.24
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

180 - *Opp City Board of Education*

Exhibit C-I-32

Fund Types

Descriptions/Fund Source

7501-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$197,804.90
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Total Cash

\$197,804.90

TOTAL ASSETS AND OTHER DEBITS:

\$197,804.90

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances	\$12,565.85
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350-Unreserved Fund Balance	\$225,638.10
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358-Encumbrance Offset (Debit Balance)	(\$12,565.85)
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Total Fund Equity

\$225,638.10

TOTAL FUND EQUITY:

\$225,638.10

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$27,833.20)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$197,804.90

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fixed Asset Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

180 - Opp City Board of Education

Exhibit C-I-88

Fund Types

Descriptions/Fund Source

0000-0

ASSETS AND OTHER DEBITS:

Fixed Assets

171-Land	\$387,745.05
172-Land Improvements	\$269,497.45
173-Buildings	\$16,737,663.84
174-Building Improvements	\$5,246,907.51
175-Furniture & Equipment	\$1,878,445.47
176-Vehicles	\$455,509.51

Total Fixed Assets

\$24,975,768.83

TOTAL ASSETS AND OTHER DEBITS:

\$24,975,768.83

FUND EQUITY:

Fund Equity

310-Investments in General Fixed Assets	\$24,975,768.83
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Total Fund Equity

\$24,975,768.83

TOTAL FUND EQUITY:

\$24,975,768.83

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$24,975,768.83

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

180 - *Opp City Board of Education*

Exhibit C-I-89

Fund Types

Descriptions/Fund Source

1320-0

ASSETS AND OTHER DEBITS:

Other Debits

192-Amounts to be Provided

\$647,378.99

Total Other Debits

\$647,378.99

TOTAL ASSETS AND OTHER DEBITS:

\$647,378.99

LIABILITIES:

Long-Term Liabilities

293-Capital Leases

\$647,378.99

Total Long-Term Liabilities

\$647,378.99

TOTAL LIABILITIES:

\$647,378.99

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$647,378.99

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

180 - *Opp City Board of Education*

Exhibit C-I-89

Fund Types

Descriptions/Fund Source

6310-0

ASSETS AND OTHER DEBITS:

Other Debits

192-Amounts to be Provided

\$7,865,000.00

Total Other Debits

\$7,865,000.00

TOTAL ASSETS AND OTHER DEBITS:

\$7,865,000.00

LIABILITIES:

Long-Term Liabilities

291-Bonds and Warrants Payable

\$7,865,000.00

Total Long-Term Liabilities

\$7,865,000.00

TOTAL LIABILITIES:

\$7,865,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$7,865,000.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

180 - *Opp City Board of Education*

Exhibit C-I-89

Fund Types

Descriptions/Fund Source

8410-0

ASSETS AND OTHER DEBITS:

Other Debits

192-Amounts to be Provided

\$226,190.34

Total Other Debits

\$226,190.34

TOTAL ASSETS AND OTHER DEBITS:

\$226,190.34

LIABILITIES:

Long-Term Liabilities

291-Bonds and Warrants Payable

\$226,190.34

Total Long-Term Liabilities

\$226,190.34

TOTAL LIABILITIES:

\$226,190.34

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$226,190.34

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2020

180 - Opp City Board of Education

Exhibit C-I-89

Fund Types

Descriptions/Fund Source

9116-0

ASSETS AND OTHER DEBITS:

Other Debits

191-Amounts Available \$207,059.16

192-Amounts to be Provided \$167,940.84

Total Other Debits \$375,000.00

TOTAL ASSETS AND OTHER DEBITS:

\$375,000.00

LIABILITIES:

Long-Term Liabilities

291-Bonds and Warrants Payable \$375,000.00

Total Long-Term Liabilities \$375,000.00

TOTAL LIABILITIES:

\$375,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$375,000.00