

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 08**

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	\$2,107,861.10	\$943,697.07	\$445,354.47	\$498,829.96	\$0.00	\$219,059.43	\$0.00
Investments	\$1,816,087.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$74,368.64	\$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	\$28,673.67	\$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:	\$3,952,621.88	\$1,072,989.42	\$445,354.47	\$498,829.96	\$0.00	\$219,059.43	\$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	\$58,186.27	\$242,991.44	\$0.00	\$203,229.58	\$0.00	\$63,370.24	\$0.00
Unreserved Fund balance	\$3,894,435.61	\$829,997.98	\$445,354.47	\$295,600.38	\$0.00	\$155,689.19	\$0.00
Total Fund Equity:	\$3,952,621.88	\$1,072,989.42	\$445,354.47	\$498,829.96	\$0.00	\$219,059.43	\$27,984,797.38
Total Liabilities and Fund Equity:	\$3,952,621.88	\$1,072,989.42	\$445,354.47	\$498,829.96	\$0.00	\$219,059.43	\$35,720,600.99

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