

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 05**

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	\$1,991,615.80	\$407,151.85	\$789,160.12	\$535,212.09	\$0.00	\$238,371.12	\$0.00
Investments	\$1,809,345.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$82,576.01	\$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	\$46,433.74	\$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
<b>Other Debits:</b>							
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	\$7,864,508.85
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,847,394.71</b>	<b>\$544,651.57</b>	<b>\$789,160.12</b>	<b>\$535,212.09</b>	<b>\$0.00</b>	<b>\$238,371.12</b>	<b>\$36,122,542.03</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,137,744.65
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,137,744.65</b>
<b>Fund Equity:</b>							
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	\$145,755.08	\$259,319.04	\$0.00	\$184,026.53	\$0.00	\$46,693.78	\$0.00
Unreserved Fund balance	\$3,701,639.63	\$285,332.53	\$789,160.12	\$351,185.56	\$0.00	\$191,677.34	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,847,394.71</b>	<b>\$544,651.57</b>	<b>\$789,160.12</b>	<b>\$535,212.09</b>	<b>\$0.00</b>	<b>\$238,371.12</b>	<b>\$27,984,797.38</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,847,394.71</b>	<b>\$544,651.57</b>	<b>\$789,160.12</b>	<b>\$535,212.09</b>	<b>\$0.00</b>	<b>\$238,371.12</b>	<b>\$36,122,542.03</b>

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