

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2022**

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	\$1,737,687.38	\$812,458.45	\$501,045.14	\$664,664.88	\$0.00	\$235,913.66	\$0.00
Investments	\$1,809,345.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$103,122.13	\$264,741.14	\$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							
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	\$7,954,880.58
Other Debits							
Total Assets and Other Debits:	\$3,650,154.68	\$1,132,123.30	\$501,045.14	\$664,664.88	\$0.00	\$235,913.66	\$36,193,398.31
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$263,614.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,208,600.93
Total Liabilities:	\$0.00	\$263,614.28	\$0.00	\$0.00	\$0.00	\$0.00	\$8,208,600.93
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	\$129,525.22	\$688,287.82	\$0.00	\$88,165.03	\$0.00	\$13,549.65	\$0.00
Unreserved Fund balance	\$3,520,629.46	\$180,221.20	\$501,045.14	\$576,499.85	\$0.00	\$222,364.01	\$0.00
Total Fund Equity:	\$3,650,154.68	\$868,509.02	\$501,045.14	\$664,664.88	\$0.00	\$235,913.66	\$27,984,797.38
Total Liabilities and Fund Equity:	\$3,650,154.68	\$1,132,123.30	\$501,045.14	\$664,664.88	\$0.00	\$235,913.66	\$36,193,398.31

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