

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 11**

Exhibit F-I-A

*180 - Opp City Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,877,679.46	\$927,582.69	\$604,113.47	\$664,912.69	\$0.00	\$329,066.55	\$0.00
Investments	\$1,816,087.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$85,861.33	\$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	\$27,295.59	\$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	\$7,399,532.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,721,062.16</b>	<b>\$1,068,367.73</b>	<b>\$604,113.47</b>	<b>\$664,912.69</b>	<b>\$0.00</b>	<b>\$329,066.55</b>	<b>\$35,657,566.01</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	\$7,672,768.63
<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>\$7,672,768.63</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	\$87,792.05	\$312,860.48	\$0.00	\$68,630.03	\$0.00	\$75,185.26	\$0.00
Unreserved Fund balance	\$4,633,270.11	\$755,507.25	\$604,113.47	\$596,282.66	\$0.00	\$253,881.29	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,721,062.16</b>	<b>\$1,068,367.73</b>	<b>\$604,113.47</b>	<b>\$664,912.69</b>	<b>\$0.00</b>	<b>\$329,066.55</b>	<b>\$27,984,797.38</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,721,062.16</b>	<b>\$1,068,367.73</b>	<b>\$604,113.47</b>	<b>\$664,912.69</b>	<b>\$0.00</b>	<b>\$329,066.55</b>	<b>\$35,657,566.01</b>

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