

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 07**

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	\$1,776,296.18	\$622,835.43	\$359,491.04	\$536,549.01	\$0.00	\$236,693.27	\$0.00
Investments	\$1,805,709.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$115,177.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$43,179.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,569.43)	\$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	\$25,379,743.29
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,474.37
<b>Other Debits:</b>							
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	\$8,058,117.20
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,580,436.61</b>	<b>\$781,192.14</b>	<b>\$359,491.04</b>	<b>\$536,549.01</b>	<b>\$0.00</b>	<b>\$236,693.27</b>	<b>\$33,803,055.21</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,311,837.55
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$30.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60.00</b>	<b>\$8,311,837.55</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,491,217.66
Contributed Capital							
Reserved Fund Balance	\$200,725.27	\$2,450,413.22	\$0.00	\$45,269.03	\$0.00	\$24,533.10	\$0.00
Unreserved Fund balance	\$3,379,711.34	(\$1,669,251.08)	\$359,491.04	\$491,279.98	\$0.00	\$212,100.17	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,580,436.61</b>	<b>\$781,162.14</b>	<b>\$359,491.04</b>	<b>\$536,549.01</b>	<b>\$0.00</b>	<b>\$236,633.27</b>	<b>\$25,491,217.66</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,580,436.61</b>	<b>\$781,192.14</b>	<b>\$359,491.04</b>	<b>\$536,549.01</b>	<b>\$0.00</b>	<b>\$236,693.27</b>	<b>\$33,803,055.21</b>

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