

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 06**

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	\$1,996,589.33	\$347,092.02	\$340,654.94	\$518,109.61	\$0.00	\$237,607.65	\$0.00
Investments	\$1,814,470.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$82,585.88	\$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	\$40,402.59	\$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
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	\$7,494,508.85
Other Debits							
Total Assets and Other Debits:	\$3,851,462.50	\$484,601.61	\$340,654.94	\$518,109.61	\$0.00	\$237,607.65	\$35,752,542.03
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	\$7,767,744.65
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,767,744.65
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	\$99,278.04	\$227,063.07	\$0.00	\$180,027.03	\$0.00	\$52,691.08	\$0.00
Unreserved Fund balance	\$3,752,184.46	\$257,538.54	\$340,654.94	\$338,082.58	\$0.00	\$184,916.57	\$0.00
Total Fund Equity:	\$3,851,462.50	\$484,601.61	\$340,654.94	\$518,109.61	\$0.00	\$237,607.65	\$27,984,797.38
Total Liabilities and Fund Equity:	\$3,851,462.50	\$484,601.61	\$340,654.94	\$518,109.61	\$0.00	\$237,607.65	\$35,752,542.03

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