

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019**

180 - Opp City Board of Education

Exhibit C-I-11

Fund Types

Descriptions/Fund Source

1310-0

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance \$72.00

360-Adjustments to Beginning Balance (\$72.00)

Total Fund Equity \$0.00

TOTAL FUND EQUITY: \$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND

OTHER FUND USES: \$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY: \$0.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2019**

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Fund Types

Descriptions/Fund Source

1310-9

FUND EQUITY:

Fund Equity

360-Adjustments to Beginning Balance

\$72.00

Total Fund Equity

\$72.00

TOTAL FUND EQUITY:

\$72.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

(\$72.00)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

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DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2019

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Fund Types

Descriptions/Fund Source

1720-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$40,749.81
--------------------------------------	-------------

Total Cash

\$40,749.81

TOTAL ASSETS AND OTHER DEBITS:

\$40,749.81

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$78,845.68
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Total Fund Equity

\$78,845.68

TOTAL FUND EQUITY:

\$78,845.68

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$38,095.87)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$40,749.81

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LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2019

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Fund Types

Descriptions/Fund Source

1765-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$290,641.20
--------------------------------------	--------------

Total Cash

\$290,641.20

TOTAL ASSETS AND OTHER DEBITS:

\$290,641.20

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$65,069.00
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360-Adjustments to Beginning Balance	(\$65,069.00)
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Total Fund Equity

\$0.00

TOTAL FUND EQUITY:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$290,641.20

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$290,641.20

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DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2019

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Fund Types	
Descriptions/Fund Source	1765-9

FUND EQUITY:

Fund Equity	
360-Adjustments to Beginning Balance	\$65,069.00
Total Fund Equity	\$65,069.00
TOTAL FUND EQUITY:	\$65,069.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$65,069.00)
TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$0.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2019**

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Fund Types

Descriptions/Fund Source

1766-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)

\$7,194.00

Total Cash

\$7,194.00

TOTAL ASSETS AND OTHER DEBITS:

\$7,194.00

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND
OTHER FUND USES:**

\$7,194.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$7,194.00

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Combining Balance Sheet --- Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2019

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Fund Types

Descriptions/Fund Source

2241-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$21,784.82)
--------------------------------------	---------------

Total Cash

(\$21,784.82)

Receivables

134-Intergovernmental Receivable	\$21,784.82
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Total Receivables

\$21,784.82

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2019

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Fund Types

Descriptions/Fund Source

6001-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account) \$773,127.49

Total Cash

\$773,127.49

Investments

121-Investments (Current) \$1,757,468.64

Total Investments

\$1,757,468.64

TOTAL ASSETS AND OTHER DEBITS:

\$2,530,596.13

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances \$8,416.03

350-Unreserved Fund Balance \$2,614,842.89

358-Encumbrance Offset (Debit Balance) (\$8,416.03)

Total Fund Equity

\$2,614,842.89

TOTAL FUND EQUITY:

\$2,614,842.89

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$84,246.76)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$2,530,596.13

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LEA Financial System
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For Fiscal Year Ended September 30, 2019

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Fund Types

Descriptions/Fund Source

6690-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$194.66
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Total Cash

\$194.66

TOTAL ASSETS AND OTHER DEBITS:

\$194.66

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$194.66
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Total Fund Equity

\$194.66

TOTAL FUND EQUITY:

\$194.66

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$194.66

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Fund Types

Descriptions/Fund Source

6970-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$2,224.77
--------------------------------------	------------

Total Cash	\$2,224.77
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TOTAL ASSETS AND OTHER DEBITS:	\$2,224.77
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FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$2,288.57
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Total Fund Equity	\$2,288.57
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TOTAL FUND EQUITY:	\$2,288.57
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$63.80)
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$2,224.77
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LEA Financial System
Combining Balance Sheet --- Governmental - General Fund Type
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Exhibit C-I-11

Fund Types

Descriptions/Fund Source

8995-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$12,790.89
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Total Cash	\$12,790.89
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TOTAL ASSETS AND OTHER DEBITS:	\$12,790.89
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FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$21,803.95
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Total Fund Equity	\$21,803.95
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TOTAL FUND EQUITY:	\$21,803.95
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$9,013.06)
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$12,790.89
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit C-I-12

Fund Types

Descriptions/Fund Source

3210-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$8,576.38
--------------------------------------	------------

Total Cash	\$8,576.38
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TOTAL ASSETS AND OTHER DEBITS:	\$8,576.38
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LIABILITIES:

Other Liabilities

271-Deferred Revenue	\$8,576.38
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Total Other Liabilities	\$8,576.38
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TOTAL LIABILITIES:	\$8,576.38
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$8,576.38
----------------------------------------------------	-------------------

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

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Exhibit C-I-12

Fund Types

Descriptions/Fund Source

4110-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$5,139.42)
--------------------------------------	--------------

Total Cash

(\$5,139.42)

Receivables

134-Intergovernmental Receivable	\$5,139.42
----------------------------------	------------

Total Receivables

\$5,139.42

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

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Exhibit C-I-12

Fund Types

Descriptions/Fund Source

4130-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$775.10)
--------------------------------------	------------

Total Cash

(\$775.10)

Receivables

134-Intergovernmental Receivable	\$775.10
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Total Receivables

\$775.10

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Balance Sheet --- Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2019

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Exhibit C-I-12

Fund Types

Descriptions/Fund Source

4160-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	(\$4,969.82)
--------------------------------------	--------------

Total Cash

(\$4,969.82)

Receivables

134-Intergovernmental Receivable	\$4,969.82
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Total Receivables

\$4,969.82

TOTAL ASSETS AND OTHER DEBITS:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

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Fund Types

Descriptions/Fund Source

5101-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account) \$219,830.12

Total Cash

\$219,830.12

Receivables

134-Intergovernmental Receivable \$60,773.32

Total Receivables

\$60,773.32

Inventories

143-Inventories-Food \$38,258.13

Total Inventories

\$38,258.13

TOTAL ASSETS AND OTHER DEBITS:

\$318,861.57

FUND EQUITY:

Fund Equity

342-Reserved for Inventories \$38,258.13

350-Unreserved Fund Balance \$266,485.97

Total Fund Equity

\$304,744.10

TOTAL FUND EQUITY:

\$304,744.10

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$14,117.47

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$318,861.57

STATE OF ALABAMA
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LEA Financial System
Combining Balance Sheet --- Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

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Fund Types	
Descriptions/Fund Source	5320-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$413.13
--------------------------------------	----------

Total Cash

\$413.13

Receivables

131-Accounts Receivable	\$5,747.07
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Total Receivables

\$5,747.07

TOTAL ASSETS AND OTHER DEBITS:

\$6,160.20

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$6,504.18
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Total Fund Equity

\$6,504.18

TOTAL FUND EQUITY:

\$6,504.18

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$343.98)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$6,160.20

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

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Exhibit C-I-12

Fund Types

Descriptions/Fund Source

7101-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$194,753.86
--------------------------------------	--------------

Total Cash

\$194,753.86

TOTAL ASSETS AND OTHER DEBITS:

\$194,753.86

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances	\$10,119.74
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350-Unreserved Fund Balance	\$152,128.14
-----------------------------	--------------

358-Encumbrance Offset (Debit Balance)	(\$10,119.74)
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360-Adjustments to Beginning Balance	(\$1,343.74)
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Total Fund Equity

\$150,784.40

TOTAL FUND EQUITY:

\$150,784.40

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$43,969.46

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$194,753.86

STATE OF ALABAMA
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LEA Financial System
Combining Balance Sheet --- Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

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Fund Types

Descriptions/Fund Source

8992-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$15,940.09
--------------------------------------	-------------

Total Cash	\$15,940.09
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TOTAL ASSETS AND OTHER DEBITS:	\$15,940.09
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FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$77,101.58
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Total Fund Equity	\$77,101.58
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TOTAL FUND EQUITY:	\$77,101.58
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$61,161.49)
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TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$15,940.09
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit C-I-13

Fund Types

Descriptions/Fund Source

6310-0

ASSETS AND OTHER DEBITS:

Cash

114-Cash with Fiscal Agent	\$228,760.32
----------------------------	--------------

Total Cash

\$228,760.32

TOTAL ASSETS AND OTHER DEBITS:

\$228,760.32

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$221,731.21
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Total Fund Equity

\$221,731.21

TOTAL FUND EQUITY:

\$221,731.21

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$7,029.11

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$228,760.32

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

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Exhibit C-I-13

Fund Types

Descriptions/Fund Source

9116-0

ASSETS AND OTHER DEBITS:

Cash

114-Cash with Fiscal Agent	\$180,817.09
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Total Cash

\$180,817.09

TOTAL ASSETS AND OTHER DEBITS:

\$180,817.09

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$155,450.42
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Total Fund Equity

\$155,450.42

TOTAL FUND EQUITY:

\$155,450.42

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$25,366.67

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$180,817.09

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - Opp City Board of Education

Exhibit C-I-14

Fund Types

Descriptions/Fund Source

1320-0

FUND EQUITY:

Fund Equity	
350-Unreserved Fund Balance	\$37,709.69
Total Fund Equity	\$37,709.69
TOTAL FUND EQUITY:	\$37,709.69
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$37,709.69)
TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit C-I-14

Fund Types

Descriptions/Fund Source

2120-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$559,257.30
--------------------------------------	--------------

Total Cash

\$559,257.30

TOTAL ASSETS AND OTHER DEBITS:

\$559,257.30

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances	\$37,979.92
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350-Unreserved Fund Balance	\$704,021.91
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358-Encumbrance Offset (Debit Balance)	(\$37,979.92)
----------------------------------------	---------------

Total Fund Equity

\$704,021.91

TOTAL FUND EQUITY:

\$704,021.91

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$144,764.61)

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$559,257.30

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - Opp City Board of Education

Exhibit C-I-14

Fund Types

Descriptions/Fund Source

6310-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$100.03
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Total Cash

\$100.03

TOTAL ASSETS AND OTHER DEBITS:

\$100.03

FUND EQUITY:

Fund Equity

350-Unreserved Fund Balance	\$4.79
-----------------------------	--------

Total Fund Equity

\$4.79

TOTAL FUND EQUITY:

\$4.79

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$95.24

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$100.03

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit C-I-32

Fund Types

Descriptions/Fund Source

7501-0

ASSETS AND OTHER DEBITS:

Cash

111-Cash in Bank (Operating Account)	\$225,638.10
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Total Cash

\$225,638.10

TOTAL ASSETS AND OTHER DEBITS:

\$225,638.10

FUND EQUITY:

Fund Equity

341-Reserved for Encumbrances	\$15,613.90
-------------------------------	-------------

350-Unreserved Fund Balance	\$212,811.37
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358-Encumbrance Offset (Debit Balance)	(\$15,613.90)
----------------------------------------	---------------

360-Adjustments to Beginning Balance	\$1,343.74
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Total Fund Equity

\$214,155.11

TOTAL FUND EQUITY:

\$214,155.11

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$11,482.99

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$225,638.10

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fixed Asset Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - Opp City Board of Education

Exhibit C-I-88

Fund Types

Descriptions/Fund Source

0000-0

ASSETS AND OTHER DEBITS:

Fixed Assets

171-Land	\$387,745.05
172-Land Improvements	\$269,497.45
173-Buildings	\$16,332,647.97
174-Building Improvements	\$5,192,146.53
175-Furniture & Equipment	\$1,836,463.47
176-Vehicles	\$455,509.51
177-Construction in Progress	\$357,834.37

Total Fixed Assets

\$24,831,844.35

TOTAL ASSETS AND OTHER DEBITS:

\$24,831,844.35

FUND EQUITY:

Fund Equity

310-Investments in General Fixed Assets	\$24,831,844.35
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Total Fund Equity

\$24,831,844.35

TOTAL FUND EQUITY:

\$24,831,844.35

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$24,831,844.35

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit C-I-89

Fund Types

Descriptions/Fund Source

1320-0

ASSETS AND OTHER DEBITS:

Other Debits

192-Amounts to be Provided

\$715,318.55

Total Other Debits

\$715,318.55

TOTAL ASSETS AND OTHER DEBITS:

\$715,318.55

LIABILITIES:

Long-Term Liabilities

293-Capital Leases

\$715,318.55

Total Long-Term Liabilities

\$715,318.55

TOTAL LIABILITIES:

\$715,318.55

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$715,318.55

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit C-I-89

Fund Types

Descriptions/Fund Source

6310-0

ASSETS AND OTHER DEBITS:

Other Debits

192-Amounts to be Provided

\$8,200,000.00

Total Other Debits

\$8,200,000.00

TOTAL ASSETS AND OTHER DEBITS:

\$8,200,000.00

LIABILITIES:

Long-Term Liabilities

291-Bonds and Warrants Payable

\$8,200,000.00

Total Long-Term Liabilities

\$8,200,000.00

TOTAL LIABILITIES:

\$8,200,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$8,200,000.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit C-I-89

Fund Types

Descriptions/Fund Source

8410-0

ASSETS AND OTHER DEBITS:

Other Debits

192-Amounts to be Provided

\$309,027.24

Total Other Debits

\$309,027.24

TOTAL ASSETS AND OTHER DEBITS:

\$309,027.24

LIABILITIES:

Long-Term Liabilities

291-Bonds and Warrants Payable

\$309,027.24

Total Long-Term Liabilities

\$309,027.24

TOTAL LIABILITIES:

\$309,027.24

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:

\$309,027.24

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2019

180 - *Opp City Board of Education*

Exhibit C-I-89

Fund Types

Descriptions/Fund Source

9116-0

ASSETS AND OTHER DEBITS:

Other Debits

191-Amounts Available \$180,817.09

192-Amounts to be Provided \$194,182.91

Total Other Debits \$375,000.00

TOTAL ASSETS AND OTHER DEBITS: \$375,000.00

LIABILITIES:

Long-Term Liabilities

291-Bonds and Warrants Payable \$375,000.00

Total Long-Term Liabilities \$375,000.00

TOTAL LIABILITIES: \$375,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

TOTAL EXCESS, LIABILITIES, AND FUND EQUITY: \$375,000.00