

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 03**

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	\$1,568,762.19	\$696,396.81	\$682,162.42	\$528,793.44	\$0.00	\$228,006.73	\$0.00
Investments	\$1,809,345.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$19,895.92	\$62,272.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$7,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$54,923.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$67,069.77	\$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	\$7,868,492.95
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,465,073.05</b>	<b>\$821,420.79</b>	<b>\$682,162.42</b>	<b>\$528,793.44</b>	<b>\$0.00</b>	<b>\$228,006.73</b>	<b>\$36,126,526.13</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$7,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$7,828.00	\$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	\$8,141,728.75
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$15,656.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,141,728.75</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	\$146,916.57	\$420,550.16	\$0.00	\$167,026.53	\$0.00	\$33,059.13	\$0.00
Unreserved Fund balance	\$3,318,156.48	\$385,214.63	\$682,162.42	\$361,766.91	\$0.00	\$194,947.60	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,465,073.05</b>	<b>\$805,764.79</b>	<b>\$682,162.42</b>	<b>\$528,793.44</b>	<b>\$0.00</b>	<b>\$228,006.73</b>	<b>\$27,984,797.38</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,465,073.05</b>	<b>\$821,420.79</b>	<b>\$682,162.42</b>	<b>\$528,793.44</b>	<b>\$0.00</b>	<b>\$228,006.73</b>	<b>\$36,126,526.13</b>

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