

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 09**

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	\$2,146,391.07	\$821,280.72	\$497,552.78	\$723,486.46	\$0.00	\$251,772.41	\$0.00
Investments	\$1,816,087.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$15,484.46	\$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	\$9,207.71	\$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	\$7,462,567.81
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,971,685.89</b>	<b>\$891,688.89</b>	<b>\$497,552.78</b>	<b>\$723,486.46</b>	<b>\$0.00</b>	<b>\$251,772.41</b>	<b>\$35,720,600.99</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	\$7,735,803.61
<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>\$7,735,803.61</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	\$71,250.30	\$210,035.26	\$0.00	\$80,121.30	\$0.00	\$55,620.99	\$0.00
Unreserved Fund balance	\$3,900,435.59	\$681,653.63	\$497,552.78	\$643,365.16	\$0.00	\$196,151.42	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,971,685.89</b>	<b>\$891,688.89</b>	<b>\$497,552.78</b>	<b>\$723,486.46</b>	<b>\$0.00</b>	<b>\$251,772.41</b>	<b>\$27,984,797.38</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,971,685.89</b>	<b>\$891,688.89</b>	<b>\$497,552.78</b>	<b>\$723,486.46</b>	<b>\$0.00</b>	<b>\$251,772.41</b>	<b>\$35,720,600.99</b>

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