

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 04**

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	\$1,869,213.55	\$578,328.87	\$736,315.74	\$529,639.43	\$0.00	\$231,075.45	\$0.00
Investments	\$1,809,345.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$19,895.92	\$75,515.70	\$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	\$53,391.97	\$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	\$7,864,508.85
Other Debits							
Total Assets and Other Debits:	\$3,751,846.61	\$708,768.28	\$736,315.74	\$529,639.43	\$0.00	\$231,075.45	\$36,122,542.03
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
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	\$8,137,744.65
Total Liabilities:	\$0.00	\$7,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,137,744.65
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	\$172,035.52	\$269,808.48	\$0.00	\$185,373.03	\$0.00	\$29,989.65	\$0.00
Unreserved Fund balance	\$3,579,811.09	\$431,131.80	\$736,315.74	\$344,266.40	\$0.00	\$201,085.80	\$0.00
Total Fund Equity:	\$3,751,846.61	\$700,940.28	\$736,315.74	\$529,639.43	\$0.00	\$231,075.45	\$27,984,797.38
Total Liabilities and Fund Equity:	\$3,751,846.61	\$708,768.28	\$736,315.74	\$529,639.43	\$0.00	\$231,075.45	\$36,122,542.03

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