

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2023**

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	\$2,845,572.98	\$453,708.59	\$532,021.99	\$780,287.08	\$0.00	\$351,251.52	\$0.00
Investments	\$1,821,920.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$62,248.82	\$288,503.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$24,598.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$72,744.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$24,815.02	\$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	\$7,399,532.83
Other Debits							
Total Assets and Other Debits:	\$4,754,557.30	\$839,555.21	\$532,021.99	\$780,287.08	\$0.00	\$351,251.52	\$35,657,566.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$24,598.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$11,628.55	\$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	\$7,672,768.63
Total Liabilities:	\$0.00	\$36,226.80	\$0.00	\$0.00	\$0.00	\$0.00	\$7,672,768.63
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	\$49,795.00	\$113,947.35	\$0.00	\$92,842.35	\$0.00	\$24,390.11	\$0.00
Unreserved Fund balance	\$4,704,762.30	\$689,381.06	\$532,021.99	\$687,444.73	\$0.00	\$326,861.41	\$0.00
Total Fund Equity:	\$4,754,557.30	\$803,328.41	\$532,021.99	\$780,287.08	\$0.00	\$351,251.52	\$27,984,797.38
Total Liabilities and Fund Equity:	\$4,754,557.30	\$839,555.21	\$532,021.99	\$780,287.08	\$0.00	\$351,251.52	\$35,657,566.01

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