

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 01**

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	\$1,498,777.98	\$1,070,399.44	\$554,912.72	\$584,232.35	\$0.00	\$260,934.93	\$0.00
Investments	\$1,809,345.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$87,961.79	\$81,543.02	\$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	\$80,657.14	\$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	\$253,720.35
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,954,880.58
Other Debits							
Total Assets and Other Debits:	\$3,476,742.08	\$1,206,866.17	\$554,912.72	\$584,232.35	\$0.00	\$260,934.93	\$36,193,398.31
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$83.48	\$0.00	\$0.00	\$0.00	\$135.43	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,208,600.93
Total Liabilities:	\$0.00	\$83.48	\$0.00	\$0.00	\$0.00	\$135.43	\$8,208,600.93
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	\$336,842.86	\$664,610.98	\$0.00	\$163,027.03	\$0.00	\$32,425.64	\$0.00
Unreserved Fund balance	\$3,139,899.22	\$542,171.71	\$554,912.72	\$421,205.32	\$0.00	\$228,373.86	\$0.00
Total Fund Equity:	\$3,476,742.08	\$1,206,782.69	\$554,912.72	\$584,232.35	\$0.00	\$260,799.50	\$27,984,797.38
Total Liabilities and Fund Equity:	\$3,476,742.08	\$1,206,866.17	\$554,912.72	\$584,232.35	\$0.00	\$260,934.93	\$36,193,398.31

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