

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 08**

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	\$1,493,461.64	\$588,348.02	\$385,374.09	\$637,874.53	\$0.00	\$169,046.07	\$0.00
Investments	\$1,804,492.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$103,338.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$56,180.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$139.19	\$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	\$24,975,768.83
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$226,574.61
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,646,317.89
Other Debits							
Total Assets and Other Debits:	\$3,298,092.91	\$747,867.17	\$385,374.09	\$637,874.53	\$0.00	\$169,046.07	\$33,848,661.33
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,872,892.50
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,872,892.50
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,975,768.83
Contributed Capital							
Reserved Fund Balance	\$203,564.19	\$224,286.16	\$0.00	\$28,860.00	\$0.00	\$20,117.37	\$0.00
Unreserved Fund balance	\$3,094,528.72	\$523,581.01	\$385,374.09	\$609,014.53	\$0.00	\$148,928.70	\$0.00
Total Fund Equity:	\$3,298,092.91	\$747,867.17	\$385,374.09	\$637,874.53	\$0.00	\$169,046.07	\$24,975,768.83
Total Liabilities and Fund Equity:	\$3,298,092.91	\$747,867.17	\$385,374.09	\$637,874.53	\$0.00	\$169,046.07	\$33,848,661.33

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