

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, 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	\$997,365.00	\$107,708.10	\$315,992.74	\$315,263.05	\$0.00	\$175,302.89	\$0.00
Investments	\$1,655,968.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$58,000.00	\$137,157.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$29,938.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$227.01)	\$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	\$23,212,690.60
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,458.81
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,563.69
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,714,012.78
Other Debits							
Total Assets and Other Debits:	\$2,711,106.25	\$274,803.90	\$315,992.74	\$315,263.05	\$0.00	\$175,302.89	\$33,142,725.88
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$5.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$56,766.35	\$0.00	\$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	\$9,792,576.47
Total Liabilities:	\$56,761.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,792,576.47
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,350,149.41
Contributed Capital							
Reserved Fund Balance	\$964.24	\$86,913.92	\$0.00	\$2,373.55	\$0.00	\$8,613.00	\$0.00
Unreserved Fund balance	\$2,653,380.66	\$187,889.98	\$315,992.74	\$312,889.50	\$0.00	\$166,689.89	\$0.00
Total Fund Equity:	\$2,654,344.90	\$274,803.90	\$315,992.74	\$315,263.05	\$0.00	\$175,302.89	\$23,350,149.41
Total Liabilities and Fund Equity:	\$2,711,106.25	\$274,803.90	\$315,992.74	\$315,263.05	\$0.00	\$175,302.89	\$33,142,725.88

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