

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2017, Fiscal Period 09**

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	\$1,076,009.08	\$213,715.44	\$337,574.37	\$1,049,249.51	\$0.00	\$171,160.04	\$0.00
Investments	\$1,678,404.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$6,660.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$36,959.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,589.46)	\$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	\$23,582,767.50
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,730.63
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,945,574.79
Other Debits							
Total Assets and Other Debits:	\$2,752,823.75	\$257,334.85	\$337,574.37	\$1,049,249.51	\$0.00	\$171,160.04	\$33,655,072.92
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	\$10,072,305.42
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,072,305.42
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,582,767.50
Contributed Capital							
Reserved Fund Balance	\$342,938.18	\$156,480.42	\$0.00	\$406,615.00	\$0.00	\$25,385.52	\$0.00
Unreserved Fund balance	\$2,409,885.57	\$100,854.43	\$337,574.37	\$642,634.51	\$0.00	\$145,774.52	\$0.00
Total Fund Equity:	\$2,752,823.75	\$257,334.85	\$337,574.37	\$1,049,249.51	\$0.00	\$171,160.04	\$23,582,767.50
Total Liabilities and Fund Equity:	\$2,752,823.75	\$257,334.85	\$337,574.37	\$1,049,249.51	\$0.00	\$171,160.04	\$33,655,072.92

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