

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2012, Fiscal Period 03**

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	\$980,452.58	\$487,720.10	\$314,968.83	\$478,814.18	\$0.00	\$136,162.56	\$0.00
Investments	\$1,624,726.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$28,667.45	\$0.00	\$15,036.52	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$28,970.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$7,120.02	\$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	\$23,329,990.41
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,697.02
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,251,945.27
Other Debits							
Total Assets and Other Debits:	\$2,612,299.21	\$545,357.62	\$314,968.83	\$493,850.70	\$0.00	\$136,162.56	\$34,618,632.70
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	\$11,251,945.27
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,251,945.27
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,366,687.43
Contributed Capital							
Reserved Fund Balance	\$163,475.53	\$54,897.62	\$0.00	\$40,735.97	\$0.00	\$6,508.41	\$0.00
Unreserved Fund balance	\$2,448,823.68	\$490,460.00	\$314,968.83	\$453,114.73	\$0.00	\$129,654.15	\$0.00
Total Fund Equity:	\$2,612,299.21	\$545,357.62	\$314,968.83	\$493,850.70	\$0.00	\$136,162.56	\$23,366,687.43
Total Liabilities and Fund Equity:	\$2,612,299.21	\$545,357.62	\$314,968.83	\$493,850.70	\$0.00	\$136,162.56	\$34,618,632.70

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