

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2012, Fiscal Period 02**

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	\$854,539.91	\$474,521.24	\$262,476.64	\$484,888.85	\$0.00	\$150,605.39	\$0.00
Investments	\$1,624,621.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$62,967.78	\$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	\$6,100.84	\$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:	\$2,485,261.99	\$566,459.09	\$262,476.64	\$499,925.37	\$0.00	\$150,605.39	\$34,618,632.70
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$9,508.65	\$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	\$11,251,945.27
Total Liabilities:	\$0.00	\$9,508.65	\$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	\$142,515.65	\$44,900.72	\$0.00	\$130,165.01	\$0.00	\$32,232.73	\$0.00
Unreserved Fund balance	\$2,342,746.34	\$512,049.72	\$262,476.64	\$369,760.36	\$0.00	\$118,372.66	\$0.00
Total Fund Equity:	\$2,485,261.99	\$556,950.44	\$262,476.64	\$499,925.37	\$0.00	\$150,605.39	\$23,366,687.43
Total Liabilities and Fund Equity:	\$2,485,261.99	\$566,459.09	\$262,476.64	\$499,925.37	\$0.00	\$150,605.39	\$34,618,632.70