

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, 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	\$4,602,664.35	\$321,769.14	\$633,228.53	\$576,845.48	\$0.00	\$299,501.26	\$0.00
Investments	\$1,887,704.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$63,103.34	\$153,112.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$40,173.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$98,259.50	\$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	\$29,353,590.72
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,304,939.74
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310,852.21
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,812,038.62
Other Debits							
Total Assets and Other Debits:	\$6,651,731.35	\$515,055.01	\$633,228.53	\$576,845.48	\$0.00	\$299,501.26	\$38,781,421.29
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	\$7,122,890.83
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,122,890.83
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,658,530.46
Contributed Capital							
Reserved Fund Balance	\$590,820.42	\$66,058.70	\$0.00	\$39,853.86	\$0.00	\$20,635.31	\$0.00
Unreserved Fund balance	\$6,060,910.93	\$448,996.31	\$633,228.53	\$536,991.62	\$0.00	\$278,865.95	\$0.00
Total Fund Equity:	\$6,651,731.35	\$515,055.01	\$633,228.53	\$576,845.48	\$0.00	\$299,501.26	\$31,658,530.46
Total Liabilities and Fund Equity:	\$6,651,731.35	\$515,055.01	\$633,228.53	\$576,845.48	\$0.00	\$299,501.26	\$38,781,421.29

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