

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 07**

Exhibit F-I-A

180 - Opp City Schools

180 - Opp City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$4,900,502.72	\$566,791.28	\$436,768.64	\$433,605.21	\$0.00	\$238,892.25	\$0.00
Investments	\$1,950,776.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$135,354.73	\$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	\$41,007.65	\$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	\$340,895.88
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,317,070.37
Other Debits							
Total Assets and Other Debits:	\$6,892,286.40	\$742,319.35	\$436,768.64	\$433,605.21	\$0.00	\$238,892.25	\$38,316,496.71
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,657,966.25
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$6,657,966.25
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	\$3,266,950.91	\$58,197.50	\$0.00	\$3,687,624.71	\$0.00	\$9,454.77	\$0.00
Unreserved Fund balance	\$3,625,335.49	\$684,121.85	\$436,768.64	(\$3,254,019.50)	\$0.00	\$229,337.48	\$0.00
Total Fund Equity:	\$6,892,286.40	\$742,319.35	\$436,768.64	\$433,605.21	\$0.00	\$238,792.25	\$31,658,530.46
Total Liabilities and Fund Equity:	\$6,892,286.40	\$742,319.35	\$436,768.64	\$433,605.21	\$0.00	\$238,892.25	\$38,316,496.71

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