

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 05**

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	\$5,206,892.01	\$577,841.76	\$845,097.54	\$450,075.74	\$0.00	\$232,666.92	\$0.00
Investments	\$1,890,346.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$118,565.66	\$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	\$44,106.58	\$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	\$6,712,070.37
Other Debits							
Total Assets and Other Debits:	\$7,141,344.97	\$736,580.76	\$845,097.54	\$450,075.74	\$0.00	\$232,666.92	\$38,711,496.71
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	\$7,052,966.25
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,052,966.25
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	\$594,452.77	\$75,619.35	\$0.00	\$45,953.46	\$0.00	\$22,069.65	\$0.00
Unreserved Fund balance	\$6,546,892.20	\$660,961.41	\$845,097.54	\$404,122.28	\$0.00	\$210,597.27	\$0.00
Total Fund Equity:	\$7,141,344.97	\$736,580.76	\$845,097.54	\$450,075.74	\$0.00	\$232,666.92	\$31,658,530.46
Total Liabilities and Fund Equity:	\$7,141,344.97	\$736,580.76	\$845,097.54	\$450,075.74	\$0.00	\$232,666.92	\$38,711,496.71

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