

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 10

Exhibit F-I-A

180 - Opp City Schools

| | GOVERNMENTAL | | | | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|-----------------------|---------------------|---------------------|---------------------|--------------------|---------------------|------------------------|
| | General | Special | Debt | Capital | Enterp/ | Trust Agency | GROUPS |
| Description | | Revenue | Service | Projects | Internal | | F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$5,678,686.12 | \$608,072.07 | \$612,768.06 | \$668,862.96 | \$0.00 | \$237,034.32 | \$0.00 |
| Investments | \$1,950,776.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | | | | | | | |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$40,173.34 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$59.09 | \$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 | \$6,253,296.87 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$7,629,521.24 | \$648,245.41 | \$612,768.06 | \$668,862.96 | \$0.00 | \$237,034.32 | \$38,252,723.21 |
| 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 | \$6,594,192.75 |
| Total Liabilities: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,594,192.75 |
| 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 | \$2,051,645.57 | \$66,590.39 | \$0.00 | \$3,743,866.21 | \$0.00 | \$14,204.80 | \$0.00 |
| Unreserved Fund balance | \$5,577,875.67 | \$581,655.02 | \$612,768.06 | (\$3,075,003.25) | \$0.00 | \$222,829.52 | \$0.00 |
| Total Fund Equity: | \$7,629,521.24 | \$648,245.41 | \$612,768.06 | \$668,862.96 | \$0.00 | \$237,034.32 | \$31,658,530.46 |
| Total Liabilities and Fund Equity: | \$7,629,521.24 | \$648,245.41 | \$612,768.06 | \$668,862.96 | \$0.00 | \$237,034.32 | \$38,252,723.21 |

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