

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 06**

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	\$4,813,474.95	\$626,153.68	\$384,595.64	\$453,630.41	\$0.00	\$210,693.92	\$0.00
Investments	\$1,935,452.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$104,690.89	\$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	\$40,848.18	\$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:	\$6,789,775.36	\$771,017.91	\$384,595.64	\$453,630.41	\$0.00	\$210,693.92	\$38,316,496.71
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	\$6,657,966.25
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$249,205.16	\$65,433.78	\$0.00	\$43,563.86	\$0.00	\$11,367.70	\$0.00
Unreserved Fund balance	\$6,540,570.20	\$705,584.13	\$384,595.64	\$410,066.55	\$0.00	\$199,326.22	\$0.00
Total Fund Equity:	\$6,789,775.36	\$771,017.91	\$384,595.64	\$453,630.41	\$0.00	\$210,693.92	\$31,658,530.46
Total Liabilities and Fund Equity:	\$6,789,775.36	\$771,017.91	\$384,595.64	\$453,630.41	\$0.00	\$210,693.92	\$38,316,496.71

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