

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 03**

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	\$4,667,798.19	\$562,129.06	\$738,833.92	\$445,405.67	\$0.00	\$247,613.86	\$0.00
Investments	\$1,887,704.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$17,809.42	\$89,435.22	\$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	\$62,652.63	\$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:	\$6,635,964.40	\$691,737.62	\$738,833.92	\$445,405.67	\$0.00	\$247,613.86	\$38,711,496.71
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$82.83)	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$250.00)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,052,966.25
Total Liabilities:	(\$82.83)	\$0.00	\$0.00	\$0.00	\$0.00	(\$100.00)	\$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	\$906,062.70	\$60,691.83	\$0.00	\$40,405.27	\$0.00	\$15,675.81	\$0.00
Unreserved Fund balance	\$5,729,984.53	\$631,045.79	\$738,833.92	\$405,000.40	\$0.00	\$232,038.05	\$0.00
Total Fund Equity:	\$6,636,047.23	\$691,737.62	\$738,833.92	\$445,405.67	\$0.00	\$247,713.86	\$31,658,530.46
Total Liabilities and Fund Equity:	\$6,635,964.40	\$691,737.62	\$738,833.92	\$445,405.67	\$0.00	\$247,613.86	\$38,711,496.71

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