

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 04**

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 | \$5,143,115.46 | \$603,989.76 | \$791,926.03 | \$446,619.81 | \$0.00 | \$237,249.17 | \$0.00 |
| Investments | \$1,890,346.38 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$17,809.42 | \$86,581.87 | \$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 | \$52,884.24 | \$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: | \$7,104,155.50 | \$730,744.97 | \$791,926.03 | \$446,619.81 | \$0.00 | \$237,249.17 | \$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 | \$747,056.51 | \$86,156.13 | \$0.00 | \$46,675.27 | \$0.00 | \$20,878.14 | \$0.00 |
| Unreserved Fund balance | \$6,357,098.99 | \$644,588.84 | \$791,926.03 | \$399,944.54 | \$0.00 | \$216,371.03 | \$0.00 |
| Total Fund Equity: | \$7,104,155.50 | \$730,744.97 | \$791,926.03 | \$446,619.81 | \$0.00 | \$237,249.17 | \$31,658,530.46 |
| Total Liabilities and Fund Equity: | \$7,104,155.50 | \$730,744.97 | \$791,926.03 | \$446,619.81 | \$0.00 | \$237,249.17 | \$38,711,496.71 |

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