

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 08**

**Exhibit F-I-A**

**180 - Opp City Schools**

180 - Opp City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$6,092,149.29	\$652,550.49	\$488,963.34	\$419,403.28	\$0.00	\$211,685.90	\$0.00
Investments	\$1,950,776.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$87,403.09	\$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	\$8,479.71	\$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	\$6,278,835.04
Other Debits							
Total Assets and Other Debits:	\$8,051,405.03	\$780,126.92	\$488,963.34	\$419,403.28	\$0.00	\$211,685.90	\$38,278,261.38
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	\$6,619,730.92
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,619,730.92
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	\$3,573,464.81	\$66,330.57	\$0.00	\$3,705,866.21	\$0.00	\$26,729.14	\$0.00
Unreserved Fund balance	\$4,477,940.22	\$713,796.35	\$488,963.34	(\$3,286,462.93)	\$0.00	\$184,956.76	\$0.00
Total Fund Equity:	\$8,051,405.03	\$780,126.92	\$488,963.34	\$419,403.28	\$0.00	\$211,685.90	\$31,658,530.46
Total Liabilities and Fund Equity:	\$8,051,405.03	\$780,126.92	\$488,963.34	\$419,403.28	\$0.00	\$211,685.90	\$38,278,261.38

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