

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 11

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	\$4,572,616.79	\$582,069.70	\$415,389.76	\$4,326,310.89	\$0.00	\$247,424.05	\$0.00
Investments	\$1,950,776.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$126,716.23	\$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	(\$28.33)	\$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	\$10,118,296.87
Other Debits							
Total Assets and Other Debits:	\$6,523,364.49	\$748,959.27	\$415,389.76	\$4,326,310.89	\$0.00	\$247,424.05	\$42,117,723.21
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	\$10,459,192.75
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,459,192.75
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	\$1,098,798.29	\$61,476.56	\$0.00	\$3,781,169.71	\$0.00	\$26,738.56	\$0.00
Unreserved Fund balance	\$5,424,566.20	\$687,482.71	\$415,389.76	\$545,141.18	\$0.00	\$220,685.49	\$0.00
Total Fund Equity:	\$6,523,364.49	\$748,959.27	\$415,389.76	\$4,326,310.89	\$0.00	\$247,424.05	\$31,658,530.46
Total Liabilities and Fund Equity:	\$6,523,364.49	\$748,959.27	\$415,389.76	\$4,326,310.89	\$0.00	\$247,424.05	\$42,117,723.21

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