

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 09**

Exhibit F-I-A

180 - Opp City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$7,232,244.90	\$692,570.93	\$541,314.58	\$686,892.43	\$0.00	\$202,858.52	\$0.00
Investments	\$1,950,776.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$14,267.61	\$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	\$8,386.96	\$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:	\$9,191,407.89	\$747,011.88	\$541,314.58	\$686,892.43	\$0.00	\$202,858.52	\$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	\$3,437,353.13	\$79,208.10	\$0.00	\$3,744,866.21	\$0.00	\$23,881.04	\$0.00
Unreserved Fund balance	\$5,754,054.76	\$667,803.78	\$541,314.58	(\$3,057,973.78)	\$0.00	\$178,977.48	\$0.00
Total Fund Equity:	\$9,191,407.89	\$747,011.88	\$541,314.58	\$686,892.43	\$0.00	\$202,858.52	\$31,658,530.46
Total Liabilities and Fund Equity:	\$9,191,407.89	\$747,011.88	\$541,314.58	\$686,892.43	\$0.00	\$202,858.52	\$38,278,261.38

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