

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - General Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1132-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	(\$10,737.75)
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**Total Cash**

**(\$10,737.75)**

**Receivables**

131-Accounts Receivable	\$10,737.75
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**Total Receivables**

**\$10,737.75**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**180 - Opp City Board of Education**

**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1225-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$6,988.04

**Total Cash**

**\$6,988.04**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$6,988.04**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$6,988.04**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$6,988.04**

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**Fund Types**

**Descriptions/Fund Source**

**1232-0**

---

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$2,872.00

**Total Cash**

**\$2,872.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$2,872.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$2,872.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$2,872.00**

**STATE OF ALABAMA  
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**180 - Opp City Board of Education**

**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1235-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$3,435.00

**Total Cash**

**\$3,435.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$3,435.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$3,435.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$3,435.00**

**STATE OF ALABAMA  
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**180 - Opp City Board of Education**

**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1262-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$4,724.00

**Total Cash**

**\$4,724.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$4,724.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$4,724.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$4,724.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
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**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1287-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$25,080.97
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**Total Cash**

**\$25,080.97**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$25,080.97**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance	\$34,470.55
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360-Adjustments to Beginning Balance	(\$34,470.55)
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**Total Fund Equity**

**\$0.00**

**TOTAL FUND EQUITY:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$25,080.97**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$25,080.97**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
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**Fund Types**

**Descriptions/Fund Source**

**1287-1**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance

\$34,470.55

**Total Fund Equity**

**\$34,470.55**

**TOTAL FUND EQUITY:**

**\$34,470.55**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$34,470.55)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**Fund Types**

**Descriptions/Fund Source**

**1310-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$5,032.42
--------------------------------------	------------

**Total Cash**

**\$5,032.42**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$5,032.42**

**FUND EQUITY:**

**Fund Equity**

341-Reserved for Encumbrances	\$5,032.42
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358-Encumbrance Offset (Debit Balance)	(\$5,032.42)
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**Total Fund Equity**

**\$0.00**

**TOTAL FUND EQUITY:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$5,032.42**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$5,032.42**



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Fund Types

Descriptions/Fund Source

1720-0

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$40,598.82

**Total Cash**

**\$40,598.82**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$40,598.82**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance

\$47,617.79

**Total Fund Equity**

**\$47,617.79**

**TOTAL FUND EQUITY:**

**\$47,617.79**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$7,018.97)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$40,598.82**

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**Fund Types**

**Descriptions/Fund Source**

**1761-0**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance

\$1,313,000.00

**Total Fund Equity**

**\$1,313,000.00**

**TOTAL FUND EQUITY:**

**\$1,313,000.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$1,313,000.00)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**Fund Types**

**Descriptions/Fund Source**

**1764-0**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance

\$1,951.64

**Total Fund Equity**

**\$1,951.64**

**TOTAL FUND EQUITY:**

**\$1,951.64**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$1,951.64)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**Fund Types**

**Descriptions/Fund Source**

**1764-9**

**FUND EQUITY:**

**Fund Equity**

360-Adjustments to Beginning Balance

\$371,486.00

**Total Fund Equity**

**\$371,486.00**

**TOTAL FUND EQUITY:**

**\$371,486.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$371,486.00)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**Fund Types**

**Descriptions/Fund Source**

**1765-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$1,029,922.63

**Total Cash**

**\$1,029,922.63**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$1,029,922.63**

**FUND EQUITY:**

**Fund Equity**

341-Reserved for Encumbrances

\$145,371.67

358-Encumbrance Offset (Debit Balance)

(\$145,371.67)

**Total Fund Equity**

**\$0.00**

**TOTAL FUND EQUITY:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$1,029,922.63**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$1,029,922.63**

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**Fund Types**

**Descriptions/Fund Source**

**1771-1**

**FUND EQUITY:**

**Fund Equity**

360-Adjustments to Beginning Balance

\$13,957.00

**Total Fund Equity**

**\$13,957.00**

**TOTAL FUND EQUITY:**

**\$13,957.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$13,957.00)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1772-0**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance

\$43,984.00

**Total Fund Equity**

**\$43,984.00**

**TOTAL FUND EQUITY:**

**\$43,984.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$43,984.00)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

**STATE OF ALABAMA  
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**180 - Opp City Board of Education**

**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1774-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$9,142.78

**Total Cash**

**\$9,142.78**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$9,142.78**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$9,142.78**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$9,142.78**



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**180 - Opp City Board of Education**

**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1775-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$1,074.00

**Total Cash**

**\$1,074.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$1,074.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$1,074.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$1,074.00**

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**180 - Opp City Board of Education**

**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**1776-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$51,858.00

**Total Cash**

**\$51,858.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$51,858.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$51,858.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$51,858.00**

STATE OF ALABAMA  
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LEA Financial System  
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180 - Opp City Board of Education

Exhibit C-I-11

Fund Types

Descriptions/Fund Source

2241-0

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	(\$39,503.96)
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**Total Cash**

**(\$39,503.96)**

**Receivables**

131-Accounts Receivable	\$39,503.96
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**Total Receivables**

**\$39,503.96**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**5310-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$484.14

**Total Cash**

**\$484.14**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$484.14**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$484.14**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$484.14**

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**180 - Opp City Board of Education**

**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$2,488,441.65
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**Total Cash**

**\$2,488,441.65**

**Investments**

121-Investments (Current)	\$1,965,278.44
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**Total Investments**

**\$1,965,278.44**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$4,453,720.09**

**FUND EQUITY:**

**Fund Equity**

341-Reserved for Encumbrances	\$698,266.65
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350-Unreserved Fund Balance	\$4,924,150.24
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358-Encumbrance Offset (Debit Balance)	(\$698,266.65)
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**Total Fund Equity**

**\$4,924,150.24**

**TOTAL FUND EQUITY:**

**\$4,924,150.24**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$470,430.15)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$4,453,720.09**

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**Exhibit C-I-11**

**Fund Types**

**Descriptions/Fund Source**

**6690-0**

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**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$12,740.00

**Total Cash**

**\$12,740.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$12,740.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$12,740.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$12,740.00**

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**Fund Types**

**Descriptions/Fund Source**

**6970-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$694.26
--------------------------------------	----------

**Total Cash**

**\$694.26**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$694.26**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance	\$1,152.55
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**Total Fund Equity**

**\$1,152.55**

**TOTAL FUND EQUITY:**

**\$1,152.55**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$458.29)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$694.26**





**STATE OF ALABAMA  
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LEA Financial System  
Combining Balance Sheet --- Governmental - Special Revenue Fund Type  
by Fund Source  
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**180 - Opp City Board of Education**

**Exhibit C-I-12**

**Fund Types**

**Descriptions/Fund Source**

**3220-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	(\$1,813.33)
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**Total Cash**

**(\$1,813.33)**

**Receivables**

134-Intergovernmental Receivable	\$1,813.33
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**Total Receivables**

**\$1,813.33**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**Exhibit C-I-12**

**Fund Types**

**Descriptions/Fund Source**

**4110-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	(\$46,718.50)
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**Total Cash**

**(\$46,718.50)**

**Receivables**

134-Intergovernmental Receivable	\$46,718.50
----------------------------------	-------------

**Total Receivables**

**\$46,718.50**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

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**180 - Opp City Board of Education**

**Exhibit C-I-12**

**Fund Types**

**Descriptions/Fund Source**

**5101-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$176,117.59
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**Total Cash**

**\$176,117.59**

**Receivables**

134-Intergovernmental Receivable	\$138,757.32
----------------------------------	--------------

**Total Receivables**

**\$138,757.32**

**Inventories**

143-Inventories-Food	\$36,329.72
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**Total Inventories**

**\$36,329.72**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$351,204.63**

**FUND EQUITY:**

**Fund Equity**

342-Reserved for Inventories	\$36,329.72
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350-Unreserved Fund Balance	\$235,927.77
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360-Adjustments to Beginning Balance	\$3,843.42
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**Total Fund Equity**

**\$276,100.91**

**TOTAL FUND EQUITY:**

**\$276,100.91**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$75,103.72**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$351,204.63**

**STATE OF ALABAMA  
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Combining Balance Sheet --- Governmental - Special Revenue Fund Type  
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For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-12**

**Fund Types**

**Descriptions/Fund Source**

**5170-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$30,235.81
--------------------------------------	-------------

**Total Cash**

**\$30,235.81**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$30,235.81**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance	\$27,688.82
-----------------------------	-------------

**Total Fund Equity**

**\$27,688.82**

**TOTAL FUND EQUITY:**

**\$27,688.82**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$2,546.99**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$30,235.81**

**STATE OF ALABAMA  
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For Fiscal Year Ended September 30, 2025**

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**Exhibit C-I-12**

**Fund Types**

**Descriptions/Fund Source**

**5320-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$56,189.85
--------------------------------------	-------------

**Total Cash**

**\$56,189.85**

**Receivables**

131-Accounts Receivable	\$10,143.43
-------------------------	-------------

**Total Receivables**

**\$10,143.43**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$66,333.28**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance	\$45,797.11
-----------------------------	-------------

**Total Fund Equity**

**\$45,797.11**

**TOTAL FUND EQUITY:**

**\$45,797.11**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$20,536.17**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$66,333.28**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - Special Revenue Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-12**

**Fund Types**

**Descriptions/Fund Source**

**7101-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$286,793.97
--------------------------------------	--------------

**Total Cash**

**\$286,793.97**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$286,793.97**

**FUND EQUITY:**

**Fund Equity**

341-Reserved for Encumbrances	\$19,686.19
-------------------------------	-------------

350-Unreserved Fund Balance	\$234,634.55
-----------------------------	--------------

358-Encumbrance Offset (Debit Balance)	(\$19,686.19)
--	---------------

**Total Fund Equity**

**\$234,634.55**

**TOTAL FUND EQUITY:**

**\$234,634.55**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$52,159.42**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$286,793.97**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - Debt Service Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-13**

**Fund Types**

**Descriptions/Fund Source**

**6310-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account) \$129,796.72

114-Cash with Fiscal Agent \$8,831.29

**Total Cash \$138,628.01**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$138,628.01**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance \$259,265.30

**Total Fund Equity \$259,265.30**

**TOTAL FUND EQUITY:**

**\$259,265.30**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$120,637.29)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$138,628.01**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - Debt Service Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-13**

**Fund Types**

**Descriptions/Fund Source**

**9116-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

114-Cash with Fiscal Agent

\$352,461.58

**Total Cash**

**\$352,461.58**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$352,461.58**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance

\$321,380.43

**Total Fund Equity**

**\$321,380.43**

**TOTAL FUND EQUITY:**

**\$321,380.43**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$31,081.15**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$352,461.58**



**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - Capital Projects Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-14**

**Fund Types**

**Descriptions/Fund Source**

**1320-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$24,859.14
--------------------------------------	-------------

**Total Cash**

**\$24,859.14**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$24,859.14**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance	\$24,776.17
-----------------------------	-------------

**Total Fund Equity**

**\$24,776.17**

**TOTAL FUND EQUITY:**

**\$24,776.17**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$82.97**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$24,859.14**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - Capital Projects Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-14**

**Fund Types**

**Descriptions/Fund Source**

**2120-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)

\$710,044.42

**Total Cash**

**\$710,044.42**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$710,044.42**

**FUND EQUITY:**

**Fund Equity**

341-Reserved for Encumbrances

\$106,082.51

350-Unreserved Fund Balance

\$604,724.25

358-Encumbrance Offset (Debit Balance)

(\$106,082.51)

**Total Fund Equity**

**\$604,724.25**

**TOTAL FUND EQUITY:**

**\$604,724.25**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$105,320.17**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$710,044.42**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - Capital Projects Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-14**

**Fund Types**

**Descriptions/Fund Source**

**6310-0**

**FUND EQUITY:**

**Fund Equity**

350-Unreserved Fund Balance

\$130.26

**Total Fund Equity**

**\$130.26**

**TOTAL FUND EQUITY:**

**\$130.26**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$130.26)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$0.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - Capital Projects Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-14**

**Fund Types**

**Descriptions/Fund Source**

**9110-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$3,689,145.26
--------------------------------------	----------------

**Total Cash**

**\$3,689,145.26**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$3,689,145.26**

**FUND EQUITY:**

**Fund Equity**

341-Reserved for Encumbrances	\$3,661,985.00
-------------------------------	----------------

358-Encumbrance Offset (Debit Balance)	(\$3,661,985.00)
--	------------------

**Total Fund Equity**

**\$0.00**

**TOTAL FUND EQUITY:**

**\$0.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$3,689,145.26**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$3,689,145.26**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - Expendable Trust Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-32**

**Fund Types**

**Descriptions/Fund Source**

**7501-0**

**ASSETS AND OTHER DEBITS:**

**Cash**

111-Cash in Bank (Operating Account)	\$274,235.00
--------------------------------------	--------------

**Total Cash**

**\$274,235.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$274,235.00**

**FUND EQUITY:**

**Fund Equity**

341-Reserved for Encumbrances	\$28,836.56
-------------------------------	-------------

350-Unreserved Fund Balance	\$286,848.35
-----------------------------	--------------

358-Encumbrance Offset (Debit Balance)	(\$28,836.56)
--	---------------

**Total Fund Equity**

**\$286,848.35**

**TOTAL FUND EQUITY:**

**\$286,848.35**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**(\$12,613.35)**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$274,235.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - General Fixed Asset Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-88**

**Fund Types**

**Descriptions/Fund Source**

**0000-0**

**ASSETS AND OTHER DEBITS:**

**Fixed Assets**

171-Land	\$387,745.05
172-Land Improvements	\$380,180.37
173-Buildings	\$17,582,556.58
174-Building Improvements	\$12,446,746.17
175-Furniture & Equipment	\$2,210,233.29
176-Vehicles	\$499,798.75
177-Construction in Progress	\$2,403,316.31

**Total Fixed Assets**

**\$35,910,576.52**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$35,910,576.52**

**FUND EQUITY:**

**Fund Equity**

310-Investments in General Fixed Assets	\$35,910,576.52
---	-----------------

**Total Fund Equity**

**\$35,910,576.52**

**TOTAL FUND EQUITY:**

**\$35,910,576.52**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$35,910,576.52**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-89**

**Fund Types**

**Descriptions/Fund Source**

**1320-0**

**ASSETS AND OTHER DEBITS:**

**Other Debits**

192-Amounts to be Provided

\$169,149.09

**Total Other Debits**

**\$169,149.09**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$169,149.09**

**LIABILITIES:**

**Long-Term Liabilities**

293-Capital Leases

\$169,149.09

**Total Long-Term Liabilities**

**\$169,149.09**

**TOTAL LIABILITIES:**

**\$169,149.09**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$169,149.09**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-89**

**Fund Types**

**Descriptions/Fund Source**

**6001-0**

**ASSETS AND OTHER DEBITS:**

**Other Debits**

192-Amounts to be Provided

\$24,337.33

**Total Other Debits**

**\$24,337.33**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$24,337.33**

**LIABILITIES:**

**Long-Term Liabilities**

299-Other Long-Term Liabilities

\$24,337.33

**Total Long-Term Liabilities**

**\$24,337.33**

**TOTAL LIABILITIES:**

**\$24,337.33**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$24,337.33**



**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-89**

**Fund Types**

**Descriptions/Fund Source**

**6310-0**

**ASSETS AND OTHER DEBITS:**

**Other Debits**

192-Amounts to be Provided

\$9,875,000.00

**Total Other Debits**

**\$9,875,000.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$9,875,000.00**

**LIABILITIES:**

**Long-Term Liabilities**

291-Bonds and Warrants Payable

\$9,875,000.00

**Total Long-Term Liabilities**

**\$9,875,000.00**

**TOTAL LIABILITIES:**

**\$9,875,000.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$9,875,000.00**

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Balance Sheet --- Governmental - General Long-Term Debt Fund Type  
by Fund Source  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit C-I-89**

**Fund Types**

**Descriptions/Fund Source**

**9116-0**

**ASSETS AND OTHER DEBITS:**

**Other Debits**

191-Amounts Available \$352,461.58

192-Amounts to be Provided \$22,538.42

**Total Other Debits \$375,000.00**

**TOTAL ASSETS AND OTHER DEBITS:**

**\$375,000.00**

**LIABILITIES:**

**Long-Term Liabilities**

291-Bonds and Warrants Payable \$375,000.00

**Total Long-Term Liabilities \$375,000.00**

**TOTAL LIABILITIES:**

**\$375,000.00**

**EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FUND USES:**

**\$0.00**

**TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:**

**\$375,000.00**