

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 02**

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	\$4,741,915.65	\$502,032.40	\$684,947.36	\$473,837.07	\$0.00	\$247,623.16	\$0.00
Investments	\$1,887,704.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$42,409.39	\$110,794.11	\$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	\$98,173.42	\$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	\$6,768,099.69
Other Debits							
Total Assets and Other Debits:	\$6,770,202.62	\$652,999.85	\$684,947.36	\$473,837.07	\$0.00	\$247,623.16	\$38,767,526.03
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	\$7,108,995.57
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,108,995.57
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	\$935,422.29	\$58,713.50	\$0.00	\$40,668.93	\$0.00	\$18,658.94	\$0.00
Unreserved Fund balance	\$5,834,780.33	\$594,286.35	\$684,947.36	\$433,168.14	\$0.00	\$228,964.22	\$0.00
Total Fund Equity:	\$6,770,202.62	\$652,999.85	\$684,947.36	\$473,837.07	\$0.00	\$247,623.16	\$31,658,530.46
Total Liabilities and Fund Equity:	\$6,770,202.62	\$652,999.85	\$684,947.36	\$473,837.07	\$0.00	\$247,623.16	\$38,767,526.03

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