STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 09

Exhibit F-I-A

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	$3,858,917.90	$748,325.03	$353,309.57	$2,524,176.65	$0.00	$198,951.05	$0.00
Investments	$2,030,558.09	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$0.00	$18,318.71	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$36,329.72	$0.00	$0.00	$0.00	$0.00	$0.00
Other Assets	$11,018.28	$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	$33,507,260.21
Construction In Progress	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,403,316.31
Other Debits:							
Amounts Available	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$371,977.03
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,602,420.90
Other Debits							
Total Assets and Other Debits:	**$5,900,494.27**	**$802,973.46**	**$353,309.57**	**$2,524,176.65**	**$0.00**	**$198,951.05**	**$45,884,974.45**
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	$9,974,397.93
Total Liabilities:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$9,974,397.93**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$35,910,576.52
Contributed Capital							
Reserved Fund Balance	$368,397.26	$76,567.79	$0.00	$1,864,137.55	$0.00	$49,974.61	$0.00
Unreserved Fund balance	$5,532,097.01	$726,405.67	$353,309.57	$660,039.10	$0.00	$148,976.44	$0.00
Total Fund Equity:	**$5,900,494.27**	**$802,973.46**	**$353,309.57**	**$2,524,176.65**	**$0.00**	**$198,951.05**	**$35,910,576.52**
Total Liabilities and Fund Equity:	**$5,900,494.27**	**$802,973.46**	**$353,309.57**	**$2,524,176.65**	**$0.00**	**$198,951.05**	**$45,884,974.45**

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