

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04**

Exhibit F-I-A

180 - Opp City Schools

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
Assets and Other Debits:							
Assets:							
Cash	\$4,100,159.05	\$679,619.67	\$568,291.90	\$3,489,443.35	\$0.00	\$224,572.91	\$0.00
Investments	\$1,966,020.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.01	\$115,468.47	\$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	\$57,186.44	\$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	\$9,995,243.90
Other Debits							
Total Assets and Other Debits:	\$6,123,366.27	\$831,417.86	\$568,291.90	\$3,489,443.35	\$0.00	\$224,572.91	\$46,277,797.45
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	(\$300.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,367,220.93
Total Liabilities:	\$0.00	(\$300.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$10,367,220.93
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	\$235,015.00	\$105,482.67	\$0.00	\$2,731,457.61	\$0.00	\$9,660.29	\$0.00
Unreserved Fund balance	\$5,888,351.27	\$726,235.19	\$568,291.90	\$757,985.74	\$0.00	\$214,912.62	\$0.00
Total Fund Equity:	\$6,123,366.27	\$831,717.86	\$568,291.90	\$3,489,443.35	\$0.00	\$224,572.91	\$35,910,576.52
Total Liabilities and Fund Equity:	\$6,123,366.27	\$831,417.86	\$568,291.90	\$3,489,443.35	\$0.00	\$224,572.91	\$46,277,797.45

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