STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2026

Exhibit F-I-A

180 - Opp City Schools

Description	GOVERNMENTAL General	Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$4,294,180.55	$381,432.83	$214,662.07	$1,340,996.21	$0.00	$235,003.92	$0.00
Investments	$2,030,558.09	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$31,317.91	$151,507.31	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$43,961.39	$0.00	$0.00	$0.00	$0.00	$0.00
Other Assets	$1,006.84	$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							
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,753,245.37
Other Debits							
Total Assets and Other Debits:	**$6,357,063.39**	**$576,901.53**	**$214,662.07**	**$1,340,996.21**	**$0.00**	**$235,003.92**	**$45,663,821.89**
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	$9,753,245.37
Total Liabilities:	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$9,753,245.37**
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	$803,549.03	$162,727.70	$0.00	$905,491.10	$0.00	$35,388.72	$0.00
Unreserved Fund balance	$5,553,514.36	$414,173.83	$214,662.07	$435,505.11	$0.00	$199,615.20	$0.00
Total Fund Equity:	**$6,357,063.39**	**$576,901.53**	**$214,662.07**	**$1,340,996.21**	**$0.00**	**$235,003.92**	**$35,910,576.52**
Total Liabilities and Fund Equity:	**$6,357,063.39**	**$576,901.53**	**$214,662.07**	**$1,340,996.21**	**$0.00**	**$235,003.92**	**$45,663,821.89**

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