STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 11

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	$4,569,680.99	$508,211.32	$143,506.07	$1,610,007.07	$0.00	$218,114.51	$0.00
Investments	$2,030,558.09	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$0.00	$120,961.12	$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	$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:	**$6,601,245.92**	**$665,502.16**	**$143,506.07**	**$1,610,007.07**	**$0.00**	**$218,114.51**	**$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	$228,844.92	$193,910.75	$0.00	$905,491.10	$0.00	$38,809.10	$0.00
Unreserved Fund balance	$6,372,401.00	$471,591.41	$143,506.07	$704,515.97	$0.00	$179,305.41	$0.00
Total Fund Equity:	**$6,601,245.92**	**$665,502.16**	**$143,506.07**	**$1,610,007.07**	**$0.00**	**$218,114.51**	**$35,910,576.52**
Total Liabilities and Fund Equity:	**$6,601,245.92**	**$665,502.16**	**$143,506.07**	**$1,610,007.07**	**$0.00**	**$218,114.51**	**$45,663,821.89**

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