

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 05**

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	\$4,104,979.79	\$643,632.78	\$627,460.33	\$3,349,848.09	\$0.00	\$214,396.76	\$0.00
Investments	\$1,966,020.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$129,509.51	\$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	\$50,778.47	\$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:	\$6,121,779.03	\$809,472.01	\$627,460.33	\$3,349,848.09	\$0.00	\$214,396.76	\$46,277,797.45
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	\$10,367,220.93
Total Liabilities:	\$0.00	\$0.00	\$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	\$158,884.68	\$87,470.26	\$0.00	\$2,203,829.53	\$0.00	\$16,954.83	\$0.00
Unreserved Fund balance	\$5,962,894.35	\$722,001.75	\$627,460.33	\$1,146,018.56	\$0.00	\$197,441.93	\$0.00
Total Fund Equity:	\$6,121,779.03	\$809,472.01	\$627,460.33	\$3,349,848.09	\$0.00	\$214,396.76	\$35,910,576.52
Total Liabilities and Fund Equity:	\$6,121,779.03	\$809,472.01	\$627,460.33	\$3,349,848.09	\$0.00	\$214,396.76	\$46,277,797.45

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