STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 10

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	$3,618,409.88	$575,254.97	$72,020.52	$1,600,225.94	$0.00	$203,589.75	$0.00
Investments	$2,030,558.09	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$0.00	$5,723.18	$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:	**$5,649,974.81**	**$617,307.87**	**$72,020.52**	**$1,600,225.94**	**$0.00**	**$203,589.75**	**$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	$222,426.30	$180,504.67	$0.00	$905,491.10	$0.00	$44,786.00	$0.00
Unreserved Fund balance	$5,427,548.51	$436,803.20	$72,020.52	$694,734.84	$0.00	$158,803.75	$0.00
Total Fund Equity:	**$5,649,974.81**	**$617,307.87**	**$72,020.52**	**$1,600,225.94**	**$0.00**	**$203,589.75**	**$35,910,576.52**
Total Liabilities and Fund Equity:	**$5,649,974.81**	**$617,307.87**	**$72,020.52**	**$1,600,225.94**	**$0.00**	**$203,589.75**	**$45,663,821.89**

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