

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 08**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$4,097,595.34	\$733,234.51	\$826,277.05	\$2,416,542.64	\$0.00	\$184,279.63	\$0.00
Investments	\$2,019,369.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$79,664.03	\$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	\$25,521.59	\$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
<b>Other Debits:</b>							
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	\$9,980,582.48
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,142,486.81</b>	<b>\$849,228.26</b>	<b>\$826,277.05</b>	<b>\$2,416,542.64</b>	<b>\$0.00</b>	<b>\$184,279.63</b>	<b>\$46,263,136.03</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	(\$2,359.12)	\$0.00	\$0.00	\$0.00	(\$2,802.42)	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,352,559.51
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>(\$2,359.12)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,802.42)</b>	<b>\$10,352,559.51</b>
<b>Fund Equity:</b>							
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	\$455,706.29	\$74,269.93	\$0.00	\$1,877,558.09	\$0.00	\$45,059.74	\$0.00
Unreserved Fund balance	\$5,686,780.52	\$777,317.45	\$826,277.05	\$538,984.55	\$0.00	\$142,022.31	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,142,486.81</b>	<b>\$851,587.38</b>	<b>\$826,277.05</b>	<b>\$2,416,542.64</b>	<b>\$0.00</b>	<b>\$187,082.05</b>	<b>\$35,910,576.52</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,142,486.81</b>	<b>\$849,228.26</b>	<b>\$826,277.05</b>	<b>\$2,416,542.64</b>	<b>\$0.00</b>	<b>\$184,279.63</b>	<b>\$46,263,136.03</b>

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