

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01**

Exhibit F-I-A

180 - Opp City Schools

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	\$3,160,605.37	\$509,660.98	\$558,318.54	\$4,440,397.56	\$0.00	\$295,768.96	\$0.00
Investments	\$1,965,278.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$50,241.71	\$194,384.87	\$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	\$79,704.21	\$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	\$352,461.58
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,091,024.84
Other Debits							
Total Assets and Other Debits:	\$5,255,829.73	\$740,375.57	\$558,318.54	\$4,440,397.56	\$0.00	\$295,768.96	\$46,354,062.94
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	\$10,443,486.42
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,443,486.42
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	\$4,048,533.25	\$118,916.69	\$0.00	\$110,013.51	\$0.00	\$41,350.84	\$0.00
Unreserved Fund balance	\$1,207,296.48	\$621,458.88	\$558,318.54	\$4,330,384.05	\$0.00	\$254,418.12	\$0.00
Total Fund Equity:	\$5,255,829.73	\$740,375.57	\$558,318.54	\$4,440,397.56	\$0.00	\$295,768.96	\$35,910,576.52
Total Liabilities and Fund Equity:	\$5,255,829.73	\$740,375.57	\$558,318.54	\$4,440,397.56	\$0.00	\$295,768.96	\$46,354,062.94

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