

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-I-A

**Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 02**

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	\$3,444,559.51	\$636,138.67	\$624,221.01	\$4,328,371.30	\$0.00		\$266,136.98		\$0.00
Investments	\$1,965,278.44	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00
Receivables	\$50,241.71	\$99,017.01	\$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	\$71,528.90	\$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		\$10,076,653.07
Other Debits									
Total Assets and Other Debits:	\$5,531,608.56	\$771,485.40	\$624,221.01	\$4,328,371.30	\$0.00		\$266,136.98		\$46,339,691.17
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		\$10,429,114.65
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$10,429,114.65
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	\$341,440.84	\$103,978.16	\$0.00	\$3,678,411.83	\$0.00		\$16,108.38		\$0.00
Unreserved Fund balance	\$5,190,167.72	\$667,507.24	\$624,221.01	\$649,959.47	\$0.00		\$250,028.60		\$0.00
Total Fund Equity:	\$5,531,608.56	\$771,485.40	\$624,221.01	\$4,328,371.30	\$0.00		\$266,136.98		\$35,910,576.52
Total Liabilities and Fund Equity:	\$5,531,608.56	\$771,485.40	\$624,221.01	\$4,328,371.30	\$0.00		\$266,136.98		\$46,339,691.17

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