

**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 03**

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	\$3,528,222.56	\$721,962.51	\$495,869.83	\$3,499,865.77	\$0.00	\$235,912.43		\$0.00
Investments	\$1,966,020.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Receivables	\$10,737.76	\$98,213.35	\$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	\$67,690.46	\$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		\$10,032,800.29
Other Debits								
Total Assets and Other Debits:	\$5,572,671.55	\$856,505.58	\$495,869.83	\$3,499,865.77	\$0.00	\$235,912.43		\$46,315,353.84
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		\$10,404,777.32
Total Liabilities:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$10,404,777.32
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	\$269,463.35	\$209,425.88	\$0.00	\$2,890,820.89	\$0.00	\$9,491.34		\$0.00
Unreserved Fund balance	\$5,303,208.20	\$647,079.70	\$495,869.83	\$609,044.88	\$0.00	\$226,421.09		\$0.00
Total Fund Equity:	\$5,572,671.55	\$856,505.58	\$495,869.83	\$3,499,865.77	\$0.00	\$235,912.43		\$35,910,576.52
Total Liabilities and Fund Equity:	\$5,572,671.55	\$856,505.58	\$495,869.83	\$3,499,865.77	\$0.00	\$235,912.43		\$46,315,353.84

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