

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 06**

**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	\$4,047,770.75	\$691,216.14	\$693,634.38	\$2,821,209.09	\$0.00	\$217,635.10	\$0.00
Investments	\$2,001,675.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$114,223.77	\$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	\$45,346.98	\$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	\$9,995,243.90
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,094,793.55</b>	<b>\$841,769.63</b>	<b>\$693,634.38</b>	<b>\$2,821,209.09</b>	<b>\$0.00</b>	<b>\$217,635.10</b>	<b>\$46,277,797.45</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,367,220.93
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,367,220.93</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	\$83,282.43	\$79,932.74	\$0.00	\$2,228,621.13	\$0.00	\$34,111.00	\$0.00
Unreserved Fund balance	\$6,011,511.12	\$761,836.89	\$693,634.38	\$592,587.96	\$0.00	\$183,524.10	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,094,793.55</b>	<b>\$841,769.63</b>	<b>\$693,634.38</b>	<b>\$2,821,209.09</b>	<b>\$0.00</b>	<b>\$217,635.10</b>	<b>\$35,910,576.52</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,094,793.55</b>	<b>\$841,769.63</b>	<b>\$693,634.38</b>	<b>\$2,821,209.09</b>	<b>\$0.00</b>	<b>\$217,635.10</b>	<b>\$46,277,797.45</b>

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