

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 07**

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	
Assets and Other Debits:							
Assets:							
Cash	\$4,022,360.90	\$717,218.49	\$759,889.93	\$2,778,103.13	\$0.00	\$195,454.18	\$0.00
Investments	\$2,019,369.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$147,264.18	\$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
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	\$9,985,778.40
Other Debits							
Total Assets and Other Debits:	\$6,067,252.37	\$900,812.39	\$759,889.93	\$2,778,103.13	\$0.00	\$195,454.18	\$46,268,331.95
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	(\$240.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,357,755.43
Total Liabilities:	\$0.00	(\$240.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$10,357,755.43
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	\$201,909.12	\$86,388.33	\$0.00	\$1,891,318.09	\$0.00	\$33,611.26	\$0.00
Unreserved Fund balance	\$5,865,343.25	\$814,664.06	\$759,889.93	\$886,785.04	\$0.00	\$161,842.92	\$0.00
Total Fund Equity:	\$6,067,252.37	\$901,052.39	\$759,889.93	\$2,778,103.13	\$0.00	\$195,454.18	\$35,910,576.52
Total Liabilities and Fund Equity:	\$6,067,252.37	\$900,812.39	\$759,889.93	\$2,778,103.13	\$0.00	\$195,454.18	\$46,268,331.95

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