

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2026, Fiscal Period 06**

**Exhibit F-III-B**

**180 - Opp City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$1,748.33	\$0.00	(\$1,748.33)	\$494,920.67	\$41,694.00	(\$453,226.67)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$3,013.78	\$3,013.78	\$330,100.00	\$217,918.83	(\$112,181.17)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,748.33</b>	<b>\$3,013.78</b>	<b>\$1,265.45</b>	<b>\$825,020.67</b>	<b>\$259,612.83</b>	<b>(\$565,407.84)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$241,875.00	\$67,576.89	\$174,298.11
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,781,985.00	\$1,569,976.77	\$2,212,008.23
Debt Service	\$700,992.23	\$200,380.15	\$500,612.08	\$189,540.17	\$54,509.99	\$135,030.18
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$700,992.23</b>	<b>\$200,380.15</b>	<b>\$500,612.08</b>	<b>\$4,243,400.17</b>	<b>\$1,692,063.65</b>	<b>\$2,551,336.52</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$699,243.90	\$393,284.69	(\$305,959.21)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$330,100.00	\$170,388.91	\$159,711.09
<b>Total Other Financing Sources (Uses):</b>	<b>\$699,243.90</b>	<b>\$393,284.69</b>	<b>(\$305,959.21)</b>	<b>(\$330,100.00)</b>	<b>(\$170,388.91)</b>	<b>\$159,711.09</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$195,918.32</b>	<b>\$195,918.32</b>	<b>(\$3,748,479.50)</b>	<b>(\$1,602,839.73)</b>	<b>\$2,145,639.77</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$497,716.06</b>	<b>\$497,716.06</b>	<b>\$0.00</b>	<b>\$4,424,048.82</b>	<b>\$4,424,048.82</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$497,716.06</b>	<b>\$693,634.38</b>	<b>\$195,918.32</b>	<b>\$675,569.32</b>	<b>\$2,821,209.09</b>	<b>\$2,145,639.77</b>

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