

**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 2024, Fiscal Period 04**

**180 - Opp City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$11,149,328.00	\$5,236,352.10	(\$5,912,975.90)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$140.00	\$140.00	\$3,141,633.00	\$802,663.13	(\$2,338,969.87)
Local Sources	\$3,036,225.00	\$1,551,208.92	(\$1,485,016.08)	\$593,105.00	\$216,749.96	(\$376,355.04)
Other Sources	\$43,800.00	\$41,903.20	(\$1,896.80)	\$37,000.00	\$36,629.54	(\$370.46)
<b>Total Revenues:</b>	<b>\$14,229,353.00</b>	<b>\$6,829,604.22</b>	<b>(\$7,399,748.78)</b>	<b>\$3,771,738.00</b>	<b>\$1,056,042.63</b>	<b>(\$2,715,695.37)</b>
<b>Expenditures</b>						
Instructional Services	\$7,713,793.62	\$2,650,273.84	\$5,063,519.78	\$1,427,528.90	\$579,340.56	\$848,188.34
Instructional Support Services	\$2,002,865.64	\$718,249.87	\$1,284,615.77	\$402,151.50	\$139,850.36	\$262,301.14
Operation & Maintenance Services	\$1,965,126.00	\$542,634.00	\$1,422,492.00	\$102,652.00	\$45,131.06	\$57,520.94
Auxiliary Services	\$642,464.00	\$197,279.32	\$445,184.68	\$1,333,395.00	\$572,220.98	\$761,174.02
General Administrative Services	\$893,794.00	\$348,041.88	\$545,752.12	\$231,289.10	\$49,847.16	\$181,441.94
Special Revenue Outlay	\$200,000.00	\$110,364.40	\$89,635.60	\$250,000.00	\$0.00	\$250,000.00
General Service	\$48,654.00	\$24,326.91	\$24,327.09	\$0.00	\$0.00	\$0.00
Other Expenditures	\$489,053.15	\$173,817.71	\$315,235.44	\$218,076.00	\$74,955.30	\$143,120.70
<b>Total Expenditures:</b>	<b>\$13,955,750.41</b>	<b>\$4,764,987.93</b>	<b>\$9,190,762.48</b>	<b>\$3,965,092.50</b>	<b>\$1,461,345.42</b>	<b>\$2,503,747.08</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$141,721.00	\$21,885.47	(\$119,835.53)	\$230,695.00	\$75,523.81	(\$155,171.19)
Other Financing Uses:	\$481,269.00	\$165,688.44	\$315,580.56	\$59,559.00	\$6,407.59	\$53,151.41
<b>Total Other Financing Sources (Uses):</b>	<b>(\$339,548.00)</b>	<b>(\$143,802.97)</b>	<b>\$195,745.03</b>	<b>\$171,136.00</b>	<b>\$69,116.22</b>	<b>(\$102,019.78)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$65,945.41)</b>	<b>\$1,920,813.32</b>	<b>\$1,986,758.73</b>	<b>(\$22,218.50)</b>	<b>(\$336,186.57)</b>	<b>(\$313,968.07)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$4,430,035.00</b>	<b>\$4,756,035.07</b>	<b>\$326,000.07</b>	<b>\$703,954.00</b>	<b>\$781,583.37</b>	<b>\$77,629.37</b>
<b>Ending Fund Balance:</b>	<b>\$4,364,089.59</b>	<b>\$6,676,848.39</b>	<b>\$2,312,758.80</b>	<b>\$681,735.50</b>	<b>\$445,396.80</b>	<b>(\$236,338.70)</b>

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