

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-1**

<b>Fund Types Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
<b>REVENUES:</b>						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8000-8999: Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>EXPENDITURES:</b>						
<b>1000-1999: Instructional Services</b>						
001-199: Personal Services	\$359,689.58	\$2,193,517.90	\$2,046,837.68	\$0.00	\$98,625.95	\$858,361.71
200-299: Employee Benefits	\$129,398.53	\$766,598.21	\$711,455.72	\$0.00	\$60,065.65	\$334,304.35
300-399: Purchased Services	\$0.00	\$1,125.58	\$4,713.97	\$0.00	\$0.00	\$1,300.43
400-499: Materials & Supplies	\$17,938.50	\$149,013.35	\$158,296.89	\$0.00	\$781.95	\$19,012.34
500-599: Capital Outlay	\$0.00	\$0.00	\$16,210.21	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$17.50	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$507,026.61</b>	<b>\$3,110,272.54</b>	<b>\$2,937,514.47</b>	<b>\$0.00</b>	<b>\$159,473.55</b>	<b>\$1,212,978.83</b>
<b>2000-2999: Instructional Support Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$714.00	\$0.00	\$0.00	\$11,912.42	\$2,395.08
400-499: Materials & Supplies	\$0.00	\$182.51	\$554.15	\$0.00	\$0.00	\$1,505.72
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-1**

<b>Fund Types Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Support Services</b>	<b>\$0.00</b>	<b>\$896.51</b>	<b>\$554.15</b>	<b>\$0.00</b>	<b>\$11,912.42</b>	<b>\$3,900.80</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$134.56	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$134.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>4000-4999: Auxiliary Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,198.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Auxiliary Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,198.00</b>
<b>6000-6999: General Administrative Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,096.30
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,491.33
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$725.65
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-1**

<b>Fund Types Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total General Administrative Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$69,313.28</b>
<b>7000-7999: Capital Outlay</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</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>9000-9899: Other Expenditures</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$403.46
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,403.46</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$507,026.61</b>	<b>\$3,111,169.05</b>	<b>\$2,938,203.18</b>	<b>\$0.00</b>	<b>\$171,385.97</b>	<b>\$1,290,794.37</b>
<b>OTHER FINANCING SOURCES:</b>						
<b>9000-9999: Other Financing Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Governmental - General Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-1**

<b>Fund Types</b>						
<b>Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$507,026.61</b>	<b>\$3,111,169.05</b>	<b>\$2,938,203.18</b>	<b>\$0.00</b>	<b>\$171,385.97</b>	<b>\$1,290,794.37</b>

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Governmental - General Fund Type  
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For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-2**

<b>Fund Types Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
<b>REVENUES:</b>						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8000-8999: Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>EXPENDITURES:</b>						
<b>1000-1999: Instructional Services</b>						
001-199: Personal Services	\$324,303.25	\$0.00	\$199,719.06	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$106,527.20	\$0.00	\$36,818.42	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$3,884.24	\$0.00	\$0.00	\$480.12	\$0.00	\$0.00
400-499: Materials & Supplies	\$46,267.90	\$0.00	\$10,862.75	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$480,982.59</b>	<b>\$0.00</b>	<b>\$247,400.23</b>	<b>\$7,980.12</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2000-2999: Instructional Support Services</b>						
001-199: Personal Services	\$3,175.00	\$0.00	\$131.61	\$0.00	\$1,570,144.67	\$0.00
200-299: Employee Benefits	\$243.26	\$0.00	\$27.03	\$0.00	\$549,198.66	\$0.00
300-399: Purchased Services	\$1,724.63	\$0.00	\$10,923.93	\$0.00	\$108,180.01	\$0.00
400-499: Materials & Supplies	\$8,002.85	\$0.00	\$0.00	\$0.00	\$83,369.58	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$41,734.50	\$0.00

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Governmental - General Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-2**

<b>Fund Types Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
600-899: Other Objects	\$10,716.00	\$0.00	\$0.00	\$0.00	\$18,262.98	\$0.00
<b>Total Instructional Support Services</b>	<b>\$23,861.74</b>	<b>\$0.00</b>	<b>\$11,082.57</b>	<b>\$0.00</b>	<b>\$2,370,890.40</b>	<b>\$0.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$463,607.12
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,717.84
300-399: Purchased Services	\$0.00	\$0.00	\$490.00	\$0.00	\$0.00	\$817,407.77
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,057.60
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,424.93
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$490.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,655,215.26</b>
<b>4000-4999: Auxiliary Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$23,761.40	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Auxiliary Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,761.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>6000-6999: General Administrative Services</b>						
001-199: Personal Services	\$50,922.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$15,533.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Governmental - General Fund Type  
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**180 - Opp City Board of Education**

**Exhibit A-II-11-2**

<b>Fund Types Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
600-899: Other Objects	\$324.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total General Administrative Services</b>	<b>\$66,780.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>7000-7999: Capital Outlay</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</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>9000-9899: Other Expenditures</b>						
001-199: Personal Services	\$0.00	\$0.00	\$458,449.39	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$161,549.39	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$1,199.27	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$1,814.98	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$2,442.25	\$0.00	\$0.00	\$0.00
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$625,455.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$571,624.87</b>	<b>\$0.00</b>	<b>\$908,189.48</b>	<b>\$7,980.12</b>	<b>\$2,370,890.40</b>	<b>\$1,655,215.26</b>
<b>OTHER FINANCING SOURCES:</b>						
<b>9000-9999: Other Financing Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Governmental - General Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-2**

<b>Fund Types</b>						
<b>Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$571,624.87</b>	<b>\$0.00</b>	<b>\$908,189.48</b>	<b>\$7,980.12</b>	<b>\$2,370,890.40</b>	<b>\$1,655,215.26</b>



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Governmental - General Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-3**

<b>Fund Types Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
<b>REVENUES:</b>				
<b>1000-2999: State Sources</b>	\$0.00	\$0.00	\$0.00	\$14,900,379.60
<b>3000-5999: Federal Sources</b>	\$0.00	\$0.00	\$0.00	\$540.00
<b>6000-7999: Local Sources</b>	\$0.00	\$0.00	\$0.00	\$3,528,317.59
<b>8000-8999: Other Sources</b>	\$0.00	\$0.00	\$0.00	\$76,114.52
<b>TOTAL REVENUES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,505,351.71</b>
<b>EXPENDITURES:</b>				
<b>1000-1999: Instructional Services</b>				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2000-2999: Instructional Support Services</b>				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-3**

<b>Fund Types Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Support Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>4000-4999: Auxiliary Services</b>				
001-199: Personal Services	\$339,628.15	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$190,324.57	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$76,824.47	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$94,076.42	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$150.00	\$0.00	\$0.00	\$0.00
<b>Total Auxiliary Services</b>	<b>\$701,003.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>6000-6999: General Administrative Services</b>				
001-199: Personal Services	\$0.00	\$0.00	\$477,385.87	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$130,863.31	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$119,418.04	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$79,650.46	\$0.00

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - General Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-3**

<b>Fund Types Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
600-899: Other Objects	\$0.00	\$0.00	\$27,074.47	\$0.00
<b>Total General Administrative Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$834,392.15</b>	<b>\$0.00</b>
<b>7000-7999: Capital Outlay</b>				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$463,996.49
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,558,955.87
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,022,952.36</b>
<b>9000-9899: Other Expenditures</b>				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$701,003.61</b>	<b>\$0.00</b>	<b>\$834,392.15</b>	<b>\$4,022,952.36</b>
<b>OTHER FINANCING SOURCES:</b>				
<b>9000-9999: Other Financing Sources</b>	\$0.00	\$0.00	\$0.00	\$59,824.64
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$59,824.64</b>
<b>OTHER FINANCING USES:</b>				
900-997: Other Financing Uses	\$0.00	\$0.00	\$359.82	\$48,983.82

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - General Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-11-3**

<b>Fund Types</b>				
<b>Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$528,407.90
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$359.82</b>	<b>\$577,391.72</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$701,003.61</b>	<b>\$0.00</b>	<b>\$834,751.97</b>	<b>\$4,540,519.44</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-1**

<b>Fund Types Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
<b>REVENUES:</b>						
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8000-8999: Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>EXPENDITURES:</b>						
<b>1000-1999: Instructional Services</b>						
001-199: Personal Services	\$55,980.09	\$181,863.76	\$0.00	\$0.00	\$116,658.17	\$220,880.26
200-299: Employee Benefits	\$22,038.00	\$68,774.09	\$0.00	\$0.00	\$8,935.82	\$103,054.20
300-399: Purchased Services	\$0.00	\$13,361.66	\$8,418.98	\$0.00	\$0.00	\$11,237.44
400-499: Materials & Supplies	\$6,208.18	\$60,488.10	\$45,056.00	\$0.00	\$0.00	\$3,986.08
<b>Total Instructional Services</b>	<b>\$84,226.27</b>	<b>\$324,487.61</b>	<b>\$53,474.98</b>	<b>\$0.00</b>	<b>\$125,593.99</b>	<b>\$339,157.98</b>
<b>2000-2999: Instructional Support Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,614.06
400-499: Materials & Supplies	\$0.00	\$845.60	\$0.00	\$0.00	\$0.00	\$3,625.40
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$763.00
<b>Total Instructional Support Services</b>	<b>\$0.00</b>	<b>\$845.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,002.46</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-1**

<b>Fund Types Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operations &amp; Maintenance Services</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>4000-4999: Auxiliary Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Auxiliary Services</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>6000-6999: General Administrative Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,605.38
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,609.92
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$817.71
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$351.42
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,090.00
<b>Total General Administrative Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,474.43</b>
<b>9000-9899: Other Expenditures</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-1**

<b>Fund Types</b> <b>Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Expenditures</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>TOTAL EXPENDITURES:</b>	<b>\$84,226.27</b>	<b>\$325,333.21</b>	<b>\$53,474.98</b>	<b>\$0.00</b>	<b>\$125,593.99</b>	<b>\$369,634.87</b>
<b>OTHER FINANCING SOURCES:</b>						
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$84,226.27</b>	<b>\$325,333.21</b>	<b>\$53,474.98</b>	<b>\$0.00</b>	<b>\$125,593.99</b>	<b>\$369,634.87</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-2**

<b>Fund Types Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
<b>REVENUES:</b>						
3000-5999: Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8000-8999: Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>EXPENDITURES:</b>						
<b>1000-1999: Instructional Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$38,297.84	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$21,226.65	\$0.00	\$74,718.01	\$252.03	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$21,226.65</b>	<b>\$0.00</b>	<b>\$113,015.85</b>	<b>\$252.03</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2000-2999: Instructional Support Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$3,432.88	\$0.00	\$58,697.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$720.19	\$0.00	\$30,746.17	\$0.00
300-399: Purchased Services	\$2,240.87	\$0.00	\$32,445.35	\$0.00	\$23,875.92	\$0.00
400-499: Materials & Supplies	\$3,244.00	\$0.00	\$31,588.36	\$0.00	\$32,507.75	\$0.00
600-899: Other Objects	\$459.00	\$0.00	\$17,077.67	\$0.00	\$38,800.72	\$0.00
<b>Total Instructional Support Services</b>	<b>\$5,943.87</b>	<b>\$0.00</b>	<b>\$85,264.45</b>	<b>\$0.00</b>	<b>\$184,627.56</b>	<b>\$0.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,499.10
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,162.41



**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-2**

<b>Fund Types Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,695.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,073.52
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,430.03</b>
<b>4000-4999: Auxiliary Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$8,078.50	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Auxiliary Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,078.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>6000-6999: General Administrative Services</b>						
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$679.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$525.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total General Administrative Services</b>	<b>\$1,204.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>9000-9899: Other Expenditures</b>						
001-199: Personal Services	\$0.00	\$0.00	\$58,429.08	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$13,848.10	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$363.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$6,514.05	\$0.00	\$0.00	\$0.00

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-2**

<b>Fund Types</b> <b>Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$79,154.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$28,374.52</b>	<b>\$0.00</b>	<b>\$285,513.03</b>	<b>\$252.03</b>	<b>\$184,627.56</b>	<b>\$13,430.03</b>
<b>OTHER FINANCING SOURCES:</b>						
<b>9200-9299: Transfers In</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$28,374.52</b>	<b>\$0.00</b>	<b>\$285,713.03</b>	<b>\$252.03</b>	<b>\$184,627.56</b>	<b>\$13,430.03</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-3**

<b>Fund Types Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
<b>REVENUES:</b>				
<b>3000-5999: Federal Sources</b>	\$0.00	\$0.00	\$0.00	\$2,395,951.92
<b>6000-7999: Local Sources</b>	\$0.00	\$0.00	\$0.00	\$589,160.07
<b>8000-8999: Other Sources</b>	\$0.00	\$0.00	\$0.00	\$33,673.17
<b>TOTAL REVENUES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,018,785.16</b>
<b>EXPENDITURES:</b>				
<b>1000-1999: Instructional Services</b>				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2000-2999: Instructional Support Services</b>				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Support Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>				
001-199: Personal Services	\$0.00	\$0.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Special Revenue Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-3**

<b>Fund Types Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>4000-4999: Auxiliary Services</b>				
001-199: Personal Services	\$5,396.88	\$398,340.27	\$0.00	\$0.00
200-299: Employee Benefits	\$1,059.96	\$202,236.22	\$0.00	\$0.00
300-399: Purchased Services	\$1,108.90	\$27,207.72	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$778,384.52	\$0.00	\$0.00
<b>Total Auxiliary Services</b>	<b>\$7,565.74</b>	<b>\$1,406,168.73</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>6000-6999: General Administrative Services</b>				
001-199: Personal Services	\$0.00	\$0.00	\$22,203.06	\$0.00
200-299: Employee Benefits	\$0.00	\$0.00	\$7,711.69	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$602.85	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total General Administrative Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,517.60</b>	<b>\$0.00</b>
<b>9000-9899: Other Expenditures</b>				
001-199: Personal Services	\$0.00	\$8,496.00	\$0.00	\$0.00
200-299: Employee Benefits	\$0.00	\$1,298.22	\$0.00	\$0.00
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$1,926.40	\$0.00	\$130,246.03

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-12-3**

<b>Fund Types</b> <b>Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$11,440.43
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$11,720.62</b>	<b>\$0.00</b>	<b>\$141,686.46</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,565.74</b>	<b>\$1,417,889.35</b>	<b>\$30,517.60</b>	<b>\$141,686.46</b>
<b>OTHER FINANCING SOURCES:</b>				
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$345,293.49
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$345,293.49</b>
<b>OTHER FINANCING USES:</b>				
900-997: Other Financing Uses	\$0.00	\$58,944.64	\$0.00	\$1,349.01
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$85,119.06
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$58,944.64</b>	<b>\$0.00</b>	<b>\$86,468.07</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$7,565.74</b>	<b>\$1,476,833.99</b>	<b>\$30,517.60</b>	<b>(\$117,138.96)</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

180 - Opp City Board of Education

Exhibit A-II-13-1

Fund Types Descriptions/Program	1100-1199	1200-1299	1500-1699	1700-1799	1800-1899	2000-2999
<b>REVENUES:</b>						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>OTHER FINANCING SOURCES:</b>						
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</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>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

180 - Opp City Board of Education

Exhibit A-II-13-2

Fund Types Descriptions/Program	3000-3999	4100-4170	4200-5999	8100-8199	8200-8299	8300-8399
<b>REVENUES:</b>						
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>OTHER FINANCING SOURCES:</b>						
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</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>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Debt Service Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

180 - Opp City Board of Education

Exhibit A-II-13-3

Fund Types Descriptions/Program	8410-8419	8420-8429	8600-8699	9000-9997
<b>REVENUES:</b>				
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$26,508.75
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$21,154.08
<b>TOTAL REVENUES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,662.83</b>
<b>OTHER FINANCING SOURCES:</b>				
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$9,875,000.00
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$648,079.12
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,523,079.12</b>
<b>OTHER FINANCING USES:</b>				
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$6,995,298.09
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$3,665,000.00
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,660,298.09</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$137,218.97</b>



**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Capital Projects Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-14-1**

<b>Fund Types Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
<b>REVENUES:</b>						
<b>1000-2999: State Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>6000-7999: Local Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>EXPENDITURES:</b>						
<b>1000-1999: Instructional Services</b>						
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Services</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>3000-3999: Operations &amp; Maintenance Services</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operations &amp; Maintenance Services</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>7000-7999: Capital Outlay</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</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>TOTAL EXPENDITURES:</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>OTHER FINANCING SOURCES:</b>						
<b>9000-9999: Other Financing Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>9200-9299: Transfers In</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-14-1**

<b>Fund Types</b>						
<b>Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
<b>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</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>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Capital Projects Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-14-2**

<b>Fund Types Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
<b>REVENUES:</b>						
<b>1000-2999: State Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>6000-7999: Local Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>EXPENDITURES:</b>						
<b>1000-1999: Instructional Services</b>						
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$47,389.50	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,389.50</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,447.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,902.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$39,349.00</b>
<b>7000-7999: Capital Outlay</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</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>TOTAL EXPENDITURES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,389.50</b>	<b>\$0.00</b>	<b>\$39,349.00</b>
<b>OTHER FINANCING SOURCES:</b>						
<b>9000-9999: Other Financing Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>9200-9299: Transfers In</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-14-2**

<b>Fund Types</b>						
<b>Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
<b>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,389.50</b>	<b>\$0.00</b>	<b>\$39,349.00</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Capital Projects Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

*180 - Opp City Board of Education*

**Exhibit A-II-14-3**

<b>Fund Types Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
<b>REVENUES:</b>				
1000-2999: State Sources	\$0.00	\$0.00	\$0.00	\$471,494.25
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$347,072.80
<b>TOTAL REVENUES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$818,567.05</b>
<b>EXPENDITURES:</b>				
1000-1999: Instructional Services				
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
3000-3999: Operations & Maintenance Services				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
7000-7999: Capital Outlay				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$42,435.86
500-599: Capital Outlay	\$0.00	\$0.00	\$0.00	\$127,919.13
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$170,354.99</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$170,354.99</b>
<b>OTHER FINANCING SOURCES:</b>				
9000-9999: Other Financing Sources	\$0.00	\$0.00	\$0.00	\$5,141.46
9200-9299: Transfers In	\$0.00	\$0.00	\$0.00	\$3,665,000.00
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,670,141.46</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Capital Projects Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-14-3**

<b>Fund Types</b>				
<b>Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
<b>OTHER FINANCING USES:</b>				
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$108,997.62
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$328,199.26
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$437,196.88</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,062,589.59)</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Expendable Trust Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-32-1**

<b>Fund Types Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
<b>REVENUES:</b>						
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>EXPENDITURES:</b>						
<b>1000-1999: Instructional Services</b>						
300-399: Purchased Services	\$1,038.24	\$5,782.63	\$4,906.25	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$7,533.09	\$0.00	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$1,038.24</b>	<b>\$5,782.63</b>	<b>\$12,439.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2000-2999: Instructional Support Services</b>						
300-399: Purchased Services	\$0.00	\$410.11	\$250.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$2,541.70	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Support Services</b>	<b>\$0.00</b>	<b>\$410.11</b>	<b>\$2,791.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operations &amp; Maintenance Services</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>4000-4999: Auxiliary Services</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Auxiliary Services</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>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Expendable Trust Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-32-1**

<b>Fund Types</b> <b>Descriptions/Program</b>	<b>1100-1199</b>	<b>1200-1299</b>	<b>1500-1699</b>	<b>1700-1799</b>	<b>1800-1899</b>	<b>2000-2999</b>
<b>9000-9899: Other Expenditures</b>						
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Expenditures</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>TOTAL EXPENDITURES:</b>	<b>\$1,038.24</b>	<b>\$6,192.74</b>	<b>\$15,231.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>OTHER FINANCING SOURCES:</b>						
<b>9200-9299: Transfers In</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$1,038.24</b>	<b>\$6,192.74</b>	<b>\$15,231.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Expendable Trust Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-32-2**

<b>Fund Types Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
<b>REVENUES:</b>						
<b>6000-7999: Local Sources</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES:</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>EXPENDITURES:</b>						
<b>1000-1999: Instructional Services</b>						
300-399: Purchased Services	\$25.00	\$0.00	\$30,171.99	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$41,036.84	\$0.00	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$71,208.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2000-2999: Instructional Support Services</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$34,136.62	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$459.28	\$0.00	\$59,088.47	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$17,316.00	\$0.00	\$16,654.00	\$0.00
<b>Total Instructional Support Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,775.28</b>	<b>\$0.00</b>	<b>\$109,879.09</b>	<b>\$0.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$1,230.66	\$0.00	\$0.00	\$669.43
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,003.29
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,105.80
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,230.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,778.52</b>
<b>4000-4999: Auxiliary Services</b>						
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Auxiliary Services</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>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Expendable Trust Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-32-2**

<b>Fund Types Descriptions/Program</b>	<b>3000-3999</b>	<b>4100-4170</b>	<b>4200-5999</b>	<b>8100-8199</b>	<b>8200-8299</b>	<b>8300-8399</b>
<b>9000-9899: Other Expenditures</b>						
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Expenditures</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>TOTAL EXPENDITURES:</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$90,214.77</b>	<b>\$0.00</b>	<b>\$109,879.09</b>	<b>\$14,778.52</b>
<b>OTHER FINANCING SOURCES:</b>						
<b>9200-9299: Transfers In</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING SOURCES:</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>OTHER FINANCING USES:</b>						
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL OTHER FINANCING USES:</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>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$90,214.77</b>	<b>\$0.00</b>	<b>\$109,879.09</b>	<b>\$14,778.52</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental - Expendable Trust Fund Type  
by Program  
For Fiscal Year Ended September 30, 2025**

**180 - Opp City Board of Education**

**Exhibit A-II-32-3**

<b>Fund Types Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
<b>REVENUES:</b>				
6000-7999: Local Sources	\$0.00	\$0.00	\$0.00	\$468,196.09
<b>TOTAL REVENUES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$468,196.09</b>
<b>EXPENDITURES:</b>				
<b>1000-1999: Instructional Services</b>				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>2000-2999: Instructional Support Services</b>				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Instructional Support Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>3000-3999: Operations &amp; Maintenance Services</b>				
300-399: Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operations &amp; Maintenance Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>4000-4999: Auxiliary Services</b>				
300-399: Purchased Services	\$25,801.85	\$0.00	\$0.00	\$0.00
<b>Total Auxiliary Services</b>	<b>\$25,801.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Expendable Trust Fund Type**  
**by Program**  
**For Fiscal Year Ended September 30, 2025**

180 - Opp City Board of Education

Exhibit A-II-32-3

<b>Fund Types</b>				
<b>Descriptions/Program</b>	<b>8410-8419</b>	<b>8420-8429</b>	<b>8600-8699</b>	<b>9000-9997</b>
<b>9000-9899: Other Expenditures</b>				
400-499: Materials & Supplies	\$0.00	\$0.00	\$0.00	\$113,771.00
600-899: Other Objects	\$0.00	\$0.00	\$0.00	\$52,105.80
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$165,876.80</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$25,801.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$165,876.80</b>
<b>OTHER FINANCING SOURCES:</b>				
<b>9200-9299: Transfers In</b>	\$0.00	\$0.00	\$0.00	\$22,427.34
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,427.34</b>
<b>OTHER FINANCING USES:</b>				
900-997: Other Financing Uses	\$0.00	\$0.00	\$0.00	\$125.00
920-929: Transfers Out	\$0.00	\$0.00	\$0.00	\$74,073.73
<b>TOTAL OTHER FINANCING USES:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$74,198.73</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$25,801.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$217,648.19</b>