

**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 2023, Fiscal Period 03**

**180 - Opp City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$10,123,489.00	\$2,417,128.73	(\$7,706,360.27)	\$0.00	\$0.00	\$0.00
Federal Sources	\$300.00	\$40.00	(\$260.00)	\$3,673,839.00	\$878,888.53	(\$2,794,950.47)
Local Sources	\$2,668,400.00	\$969,848.07	(\$1,698,551.93)	\$401,875.00	\$159,635.43	(\$242,239.57)
Other Sources	\$18,500.00	\$510.26	(\$17,989.74)	\$26,000.00	\$29,878.17	\$3,878.17
<b>Total Revenues:</b>	<b>\$12,810,689.00</b>	<b>\$3,387,527.06</b>	<b>(\$9,423,161.94)</b>	<b>\$4,101,714.00</b>	<b>\$1,068,402.13</b>	<b>(\$3,033,311.87)</b>
<b>Expenditures</b>						
Instructional Services	\$7,090,880.00	\$1,902,183.52	\$5,188,696.48	\$1,689,686.25	\$424,175.90	\$1,265,510.35
Instructional Support Services	\$1,785,047.00	\$490,607.06	\$1,294,439.94	\$503,506.50	\$120,515.58	\$382,990.92
Operation & Maintenance Services	\$1,223,388.00	\$374,559.21	\$848,828.79	\$92,743.00	\$11,801.94	\$80,941.06
Auxiliary Services	\$572,422.00	\$137,406.12	\$435,015.88	\$1,222,827.00	\$354,308.49	\$868,518.51
General Administrative Services	\$807,827.00	\$222,623.32	\$585,203.68	\$231,761.75	\$43,778.59	\$187,983.16
Special Revenue Outlay	\$274,799.00	\$182,945.02	\$91,853.98	\$404,598.00	\$155,537.88	\$249,060.12
General Service	\$48,653.82	\$24,326.91	\$24,326.91	\$0.00	\$0.00	\$0.00
Other Expenditures	\$491,017.00	\$123,300.88	\$367,716.12	\$154,886.00	\$77,363.56	\$77,522.44
<b>Total Expenditures:</b>	<b>\$12,294,033.82</b>	<b>\$3,457,952.04</b>	<b>\$8,836,081.78</b>	<b>\$4,300,008.50</b>	<b>\$1,187,481.94</b>	<b>\$3,112,526.56</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$130,211.00	\$20,278.30	(\$109,932.70)	\$328,401.00	\$60,729.03	(\$267,671.97)
Other Financing Uses:	\$570,751.50	\$134,841.77	\$435,909.73	\$65,422.00	\$4,393.45	\$61,028.55
<b>Total Other Financing Sources (Uses):</b>	<b>(\$440,540.50)</b>	<b>(\$114,563.47)</b>	<b>\$325,977.03</b>	<b>\$262,979.00</b>	<b>\$56,335.58</b>	<b>(\$206,643.42)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$76,114.68</b>	<b>(\$184,988.45)</b>	<b>(\$261,103.13)</b>	<b>\$64,684.50</b>	<b>(\$62,744.23)</b>	<b>(\$127,428.73)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,548,000.00</b>	<b>\$3,650,061.50</b>	<b>\$102,061.50</b>	<b>\$753,351.06</b>	<b>\$868,509.02</b>	<b>\$115,157.96</b>
<b>Ending Fund Balance:</b>	<b>\$3,624,114.68</b>	<b>\$3,465,073.05</b>	<b>(\$159,041.63)</b>	<b>\$818,035.56</b>	<b>\$805,764.79</b>	<b>(\$12,270.77)</b>

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