

**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 02**

**180 - Opp City Schools**

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	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Sources	\$1,748.33	\$0.00	(\$1,748.33)	\$494,920.67	\$13,898.00	(\$481,022.67)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$944.55	\$944.55	\$330,100.00	\$75,727.53	(\$254,372.47)
Total Revenues:	\$1,748.33	\$944.55	(\$803.78)	\$825,020.67	\$89,625.53	(\$735,395.14)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$130,000.00	\$45,144.00	\$84,856.00
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	\$67,392.78	\$3,714,592.22
Debt Service	\$700,992.23	\$0.00	\$700,992.23	\$189,540.17	\$14,894.81	\$174,645.36
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$700,992.23	\$0.00	\$700,992.23	\$4,121,525.17	\$127,431.59	\$3,994,093.58
Other Financing Sources (Uses)						
Other Financing Sources:	\$699,243.90	\$132,186.87	(\$567,057.03)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$330,100.00	\$57,871.46	\$272,228.54
Total Other Financing Sources (Uses):	\$699,243.90	\$132,186.87	(\$567,057.03)	(\$330,100.00)	(\$57,871.46)	\$272,228.54
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$133,131.42	\$133,131.42	(\$3,626,604.50)	(\$95,677.52)	\$3,530,926.98
Beginning Fund Balance - Oct. 1:	\$0.00	\$491,089.59	\$491,089.59	\$4,246,985.00	\$4,424,048.82	\$177,063.82
Ending Fund Balance:	\$0.00	\$624,221.01	\$624,221.01	\$620,380.50	\$4,328,371.30	\$3,707,990.80

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