

**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 2025, Fiscal Period 02**

**180 - Opp City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$11,148,207.00	\$1,967,552.51	(\$9,180,654.49)	\$0.00	\$0.00	\$0.00
Federal Sources	\$400.00	\$100.00	(\$300.00)	\$2,352,341.00	\$467,123.46	(\$1,885,217.54)
Local Sources	\$3,295,270.00	\$682,618.39	(\$2,612,651.61)	\$494,700.00	\$123,097.16	(\$371,602.84)
Other Sources	\$51,100.00	\$13,247.25	(\$37,852.75)	\$37,000.00	\$0.00	(\$37,000.00)
<b>Total Revenues:</b>	<b>\$14,494,977.00</b>	<b>\$2,663,518.15</b>	<b>(\$11,831,458.85)</b>	<b>\$2,884,041.00</b>	<b>\$590,220.62</b>	<b>(\$2,293,820.38)</b>
<b>Expenditures</b>						
Instructional Services	\$8,538,425.18	\$1,427,628.08	\$7,110,797.10	\$972,009.00	\$208,757.86	\$763,251.14
Instructional Support Services	\$2,198,572.69	\$416,322.16	\$1,782,250.53	\$286,467.50	\$32,536.85	\$253,930.65
Operation & Maintenance Services	\$1,549,146.79	\$381,437.10	\$1,167,709.69	\$20,458.00	\$779.96	\$19,678.04
Auxiliary Services	\$645,234.00	\$115,119.39	\$530,114.61	\$1,430,074.00	\$300,386.24	\$1,129,687.76
General Administrative Services	\$891,697.00	\$115,868.78	\$775,828.22	\$88,688.00	\$3,338.61	\$85,349.39
Special Revenue Outlay	\$2,539,147.00	\$30,103.37	\$2,509,043.63	\$0.00	\$0.00	\$0.00
General Service	\$48,655.00	\$0.00	\$48,655.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$557,638.00	\$92,555.80	\$465,082.20	\$183,764.00	\$24,161.94	\$159,602.06
<b>Total Expenditures:</b>	<b>\$16,968,515.66</b>	<b>\$2,579,034.68</b>	<b>\$14,389,480.98</b>	<b>\$2,981,460.50</b>	<b>\$569,961.46</b>	<b>\$2,411,499.04</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$54,039.00	\$10,386.26	(\$43,652.74)	\$280,809.00	\$59,256.49	(\$221,552.51)
Other Financing Uses:	\$517,295.00	\$83,578.57	\$433,716.43	\$63,592.00	\$5,766.39	\$57,825.61
<b>Total Other Financing Sources (Uses):</b>	<b>(\$463,256.00)</b>	<b>(\$73,192.31)</b>	<b>\$390,063.69</b>	<b>\$217,217.00</b>	<b>\$53,490.10</b>	<b>(\$163,726.90)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$2,936,794.66)</b>	<b>\$11,291.16</b>	<b>\$2,948,085.82</b>	<b>\$119,797.50</b>	<b>\$73,749.26</b>	<b>(\$46,048.24)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$6,780,147.00</b>	<b>\$6,758,911.46</b>	<b>(\$21,235.54)</b>	<b>\$494,575.00</b>	<b>\$579,250.59</b>	<b>\$84,675.59</b>
<b>Ending Fund Balance:</b>	<b>\$3,843,352.34</b>	<b>\$6,770,202.62</b>	<b>\$2,926,850.28</b>	<b>\$614,372.50</b>	<b>\$652,999.85</b>	<b>\$38,627.35</b>

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