

**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 08**

**180 - Opp City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$10,468,471.34	\$6,730,124.38	(\$3,738,346.96)	\$0.00	\$0.00	\$0.00
Federal Sources	\$300.00	\$220.00	(\$80.00)	\$5,676,080.11	\$2,958,094.83	(\$2,717,985.28)
Local Sources	\$2,835,175.00	\$2,385,227.49	(\$449,947.51)	\$582,550.00	\$455,949.45	(\$126,600.55)
Other Sources	\$51,500.00	\$49,695.97	(\$1,804.03)	\$41,000.00	\$33,191.34	(\$7,808.66)
<b>Total Revenues:</b>	<b>\$13,355,446.34</b>	<b>\$9,165,267.84</b>	<b>(\$4,190,178.50)</b>	<b>\$6,299,630.11</b>	<b>\$3,447,235.62</b>	<b>(\$2,852,394.49)</b>
<b>Expenditures</b>						
Instructional Services	\$7,265,039.33	\$4,824,403.61	\$2,440,635.72	\$2,143,879.75	\$1,225,332.65	\$918,547.10
Instructional Support Services	\$1,874,789.83	\$1,261,493.49	\$613,296.34	\$647,917.99	\$352,234.00	\$295,683.99
Operation & Maintenance Services	\$1,331,211.80	\$829,014.44	\$502,197.36	\$130,743.00	\$56,898.33	\$73,844.67
Auxiliary Services	\$578,397.00	\$404,016.45	\$174,380.55	\$1,371,361.00	\$973,355.84	\$398,005.16
General Administrative Services	\$864,904.29	\$602,167.45	\$262,736.84	\$376,558.75	\$117,736.75	\$258,822.00
Special Revenue Outlay	\$274,799.00	\$282,981.07	(\$8,182.07)	\$1,512,004.13	\$437,286.91	\$1,074,717.22
General Service	\$48,653.82	\$48,653.82	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$500,389.40	\$322,474.52	\$177,914.88	\$300,634.99	\$211,246.16	\$89,388.83
<b>Total Expenditures:</b>	<b>\$12,738,184.47</b>	<b>\$8,575,204.85</b>	<b>\$4,162,979.62</b>	<b>\$6,483,099.61</b>	<b>\$3,374,090.64</b>	<b>\$3,109,008.97</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$272,175.24	\$49,441.23	(\$222,734.01)	\$241,701.00	\$143,949.16	(\$97,751.84)
Other Financing Uses:	\$476,251.50	\$336,943.84	\$139,307.66	\$65,422.00	\$12,613.74	\$52,808.26
<b>Total Other Financing Sources (Uses):</b>	<b>(\$204,076.26)</b>	<b>(\$287,502.61)</b>	<b>(\$83,426.35)</b>	<b>\$176,279.00</b>	<b>\$131,335.42</b>	<b>(\$44,943.58)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$413,185.61</b>	<b>\$302,560.38</b>	<b>(\$110,625.23)</b>	<b>(\$7,190.50)</b>	<b>\$204,480.40</b>	<b>\$211,670.90</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,650,061.50</b>	<b>\$3,650,061.50</b>	<b>\$0.00</b>	<b>\$868,509.02</b>	<b>\$868,509.02</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$4,063,247.11</b>	<b>\$3,952,621.88</b>	<b>(\$110,625.23)</b>	<b>\$861,318.52</b>	<b>\$1,072,989.42</b>	<b>\$211,670.90</b>

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