

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-C**

**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 08**

**180 - Opp City Schools**

180 - Opp City Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	VARIANCE Favorable (Unfavorable)		
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$15,222,395.00	\$9,601,425.04	(\$5,620,969.96)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,580,745.94	\$1,689,423.63	(\$891,322.31)
Local Sources	\$368,218.00	\$227,576.18	(\$140,641.82)	\$4,546,238.00	\$3,515,359.74	(\$1,030,878.26)
Other Sources	\$0.00	\$0.00	\$0.00	\$107,600.00	\$86,591.51	(\$21,008.49)
Total Revenues:	\$368,218.00	\$227,576.18	(\$140,641.82)	\$22,456,978.94	\$14,892,799.92	(\$7,564,179.02)
Expenditures						
Instructional Services	\$81,870.00	\$53,345.93	\$28,524.07	\$9,850,097.80	\$6,433,823.91	\$3,416,273.89
Instructional Support Services	\$143,905.00	\$87,058.42	\$56,846.58	\$2,791,365.04	\$1,850,518.72	\$940,846.32
Operation & Maintenance Services	\$1,100.00	\$14,846.17	(\$13,746.17)	\$1,849,001.59	\$1,188,627.98	\$660,373.61
Auxiliary Services	\$2,750.00	\$23,089.35	(\$20,339.35)	\$2,109,865.00	\$1,521,727.61	\$588,137.39
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,039,375.71	\$604,814.31	\$434,561.40
Total Outlay	\$0.00	\$0.00	\$0.00	\$9,095,695.64	\$964,647.20	\$8,131,048.44
Expendable Service	\$0.00	\$0.00	\$0.00	\$794,874.30	\$631,963.69	\$162,910.61
Other Expenditures	\$127,290.00	\$75,377.37	\$51,912.63	\$1,109,502.51	\$618,368.53	\$491,133.98
Total Expenditures:	\$356,915.00	\$253,717.24	\$103,197.76	\$28,639,777.59	\$13,814,491.95	\$14,825,285.64
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$21,873.50	\$21,873.50	\$4,619,061.00	\$679,896.89	(\$3,939,164.11)
Other Financing Uses:	\$22,100.00	\$70,894.89	(\$48,794.89)	\$903,037.00	\$639,736.51	\$263,300.49
Total Other Financing Sources (Uses):	(\$22,100.00)	(\$49,021.39)	(\$26,921.39)	\$3,716,024.00	\$40,160.38	(\$3,675,863.62)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$10,797.00)	(\$75,162.45)	(\$64,365.45)	(\$2,466,774.65)	\$1,118,468.35	\$3,585,243.00
Beginning Fund Balance - Oct. 1:	\$286,848.35	\$286,848.35	\$0.00	\$8,833,116.12	\$8,833,116.12	\$0.00
Ending Fund Balance:	\$276,051.35	\$211,685.90	(\$64,365.45)	\$6,366,341.47	\$9,951,584.47	\$3,585,243.00

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