

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

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2025, Fiscal Period 11**

180 - Opp City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$13,975,133.89	\$0.00	\$19,515.45	\$365,983.55	\$0.00	\$14,360,632.89
Federal Sources	\$540.00	\$2,218,717.77	\$0.00	\$0.00	\$0.00	\$2,219,257.77
Local Sources	\$3,304,428.26	\$513,732.83	\$9,896.07	\$308,578.27	\$380,989.00	\$4,517,624.43
Other Sources	\$73,147.91	\$33,673.17	\$0.00	\$0.00	\$0.00	\$106,821.08
Total Revenues:	\$17,353,250.06	\$2,766,123.77	\$29,411.52	\$674,561.82	\$380,989.00	\$21,204,336.17
Expenditures						
Instructional Services	\$7,942,971.84	\$937,802.30	\$0.00	\$47,389.50	\$79,265.70	\$9,007,429.34
Instructional Support Services	\$2,206,572.16	\$290,008.99	\$0.00	\$0.00	\$113,473.36	\$2,610,054.51
Operation & Maintenance Services	\$1,503,541.53	\$14,100.96	\$0.00	\$39,349.00	\$15,422.65	\$1,572,414.14
Auxiliary Services	\$636,388.96	\$1,327,005.69	\$0.00	\$0.00	\$25,801.85	\$1,989,196.50
General Administrative Services	\$884,956.50	\$44,507.23	\$0.00	\$0.00	\$0.00	\$929,463.73
Capital Outlay	\$3,386,558.58	\$0.00	\$0.00	\$147,776.32	\$0.00	\$3,534,334.90
Debt Service	\$48,653.82	\$0.00	\$6,988,304.79	\$108,997.62	\$0.00	\$7,145,956.23
Other Expenditures	\$580,104.15	\$201,925.38	\$0.00	\$0.00	\$134,803.35	\$916,832.88
Total Expenditures:	\$17,189,747.54	\$2,815,350.55	\$6,988,304.79	\$343,512.44	\$368,766.91	\$27,705,682.23
Other Fund Sources (Uses)						
Other Fund Sources:	\$54,973.76	\$274,230.85	\$10,458,637.30	\$3,665,000.00	\$21,936.00	\$14,474,777.91
Other Fund Uses:	\$446,881.56	\$60,266.39	\$3,665,000.00	\$299,369.17	\$73,582.39	\$4,545,099.51
Total Other Fund Sources (Uses):	(\$391,907.80)	\$213,964.46	\$6,793,637.30	\$3,365,630.83	(\$51,646.39)	\$9,929,678.40
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$228,405.28)	\$164,737.68	(\$165,255.97)	\$3,696,680.21	(\$39,424.30)	\$3,428,332.34
Beginning Fund Balance - October 1:	\$6,751,769.77	\$584,221.59	\$580,645.73	\$629,630.68	\$286,848.35	\$8,833,116.12
Ending Fund Balance:	\$6,523,364.49	\$748,959.27	\$415,389.76	\$4,326,310.89	\$247,424.05	\$12,261,448.46

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