

**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 2026, Fiscal Period 02**

180 - Opp City Schools	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$2,013,778.00	\$0.00	\$0.00	\$13,898.00	\$0.00	\$2,027,676.00
Federal Sources	\$80.00	\$579,315.09	\$0.00	\$0.00	\$0.00	\$579,395.09
Local Sources	\$636,811.47	\$125,896.46	\$944.55	\$75,727.53	\$109,370.08	\$948,750.09
Other Sources	\$10,717.20	\$0.00	\$0.00	\$0.00	\$0.00	\$10,717.20
<b>Total Revenues:</b>	<b>\$2,661,386.67</b>	<b>\$705,211.55</b>	<b>\$944.55</b>	<b>\$89,625.53</b>	<b>\$109,370.08</b>	<b>\$3,566,538.38</b>
<b>Expenditures</b>						
Instructional Services	\$1,467,465.66	\$210,752.79	\$0.00	\$0.00	\$3,788.14	\$1,682,006.59
Instructional Support Services	\$399,661.71	\$46,280.78	\$0.00	\$0.00	\$45,378.01	\$491,320.50
Operation & Maintenance Services	\$431,054.60	\$134,950.71	\$0.00	\$45,144.00	\$327.53	\$611,476.84
Auxiliary Services	\$127,688.06	\$292,418.27	\$0.00	\$0.00	\$0.00	\$420,106.33
General Administrative Services	\$150,967.40	\$14,664.39	\$0.00	\$0.00	\$0.00	\$165,631.79
Capital Outlay	\$0.00	\$0.00	\$0.00	\$67,392.78	\$0.00	\$67,392.78
Debt Service	\$0.00	\$0.00	\$0.00	\$14,894.81	\$0.00	\$14,894.81
Other Expenditures	\$100,195.23	\$37,223.08	\$0.00	\$0.00	\$42,045.24	\$179,463.55
<b>Total Expenditures:</b>	<b>\$2,677,032.66</b>	<b>\$736,290.02</b>	<b>\$0.00</b>	<b>\$127,431.59</b>	<b>\$91,538.92</b>	<b>\$3,632,293.19</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$14,181.31	\$77,121.29	\$132,186.87	\$0.00	\$18,140.28	\$241,629.75
Other Fund Uses:	\$115,293.91	\$9,125.11	\$0.00	\$57,871.46	\$44,069.46	\$226,359.94
<b>Total Other Fund Sources (Uses):</b>	<b>(\$101,112.60)</b>	<b>\$67,996.18</b>	<b>\$132,186.87</b>	<b>(\$57,871.46)</b>	<b>(\$25,929.18)</b>	<b>\$15,269.81</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$116,758.59)</b>	<b>\$36,917.71</b>	<b>\$133,131.42</b>	<b>(\$95,677.52)</b>	<b>(\$8,098.02)</b>	<b>(\$50,485.00)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$5,648,367.15</b>	<b>\$734,567.69</b>	<b>\$491,089.59</b>	<b>\$4,424,048.82</b>	<b>\$274,235.00</b>	<b>\$11,572,308.25</b>
<b>Ending Fund Balance:</b>	<b>\$5,531,608.56</b>	<b>\$771,485.40</b>	<b>\$624,221.01</b>	<b>\$4,328,371.30</b>	<b>\$266,136.98</b>	<b>\$11,521,823.25</b>

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