

**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 2026, Fiscal Period 06**

**180 - Opp City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$12,318,312.00	\$6,409,378.28	(\$5,908,933.72)	\$0.00	\$0.00	\$0.00
Federal Sources	\$500.00	\$140.00	(\$360.00)	\$2,720,726.90	\$1,608,719.64	(\$1,112,007.26)
Local Sources	\$3,377,380.00	\$2,229,142.49	(\$1,148,237.51)	\$551,455.00	\$352,566.84	(\$198,888.16)
Other Sources	\$54,000.00	\$37,371.13	(\$16,628.87)	\$30,000.00	\$22,283.49	(\$7,716.51)
<b>Total Revenues:</b>	<b>\$15,750,192.00</b>	<b>\$8,676,031.90</b>	<b>(\$7,074,160.10)</b>	<b>\$3,302,181.90</b>	<b>\$1,983,569.97</b>	<b>(\$1,318,611.93)</b>
<b>Expenditures</b>						
Instructional Services	\$8,924,495.61	\$4,408,827.82	\$4,515,667.79	\$1,147,319.60	\$645,614.42	\$501,705.18
Instructional Support Services	\$2,527,154.04	\$1,277,547.82	\$1,249,606.22	\$301,482.35	\$117,390.95	\$184,091.40
Operation & Maintenance Services	\$1,585,682.00	\$865,163.96	\$720,518.04	\$24,761.00	\$19,130.39	\$5,630.61
Auxiliary Services	\$808,207.16	\$388,904.04	\$419,303.12	\$1,509,794.00	\$874,187.22	\$635,606.78
General Administrative Services	\$1,088,845.97	\$507,487.36	\$581,358.61	\$81,923.45	\$41,414.09	\$40,509.36
Special Revenue Outlay	\$1,571,963.63	\$167,716.51	\$1,404,247.12	\$201,476.00	\$201,476.99	(\$0.99)
General Service	\$24,481.00	\$24,298.00	\$183.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$746,042.97	\$300,339.10	\$445,703.87	\$178,321.00	\$117,971.95	\$60,349.05
<b>Total Expenditures:</b>	<b>\$17,276,872.38</b>	<b>\$7,940,284.61</b>	<b>\$9,336,587.77</b>	<b>\$3,445,077.40</b>	<b>\$2,017,186.01</b>	<b>\$1,427,891.39</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$54,039.00	\$42,219.99	(\$11,819.01)	\$414,438.90	\$174,164.72	(\$240,274.18)
Other Financing Uses:	\$554,012.90	\$331,540.88	\$222,472.02	\$187,069.90	\$33,346.74	\$153,723.16
<b>Total Other Financing Sources (Uses):</b>	<b>(\$499,973.90)</b>	<b>(\$289,320.89)</b>	<b>\$210,653.01</b>	<b>\$227,369.00</b>	<b>\$140,817.98</b>	<b>(\$86,551.02)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$2,026,654.28)</b>	<b>\$446,426.40</b>	<b>\$2,473,080.68</b>	<b>\$84,473.50</b>	<b>\$107,201.94</b>	<b>\$22,728.44</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$5,648,367.15</b>	<b>\$5,648,367.15</b>	<b>\$0.00</b>	<b>\$734,567.69</b>	<b>\$734,567.69</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$3,621,712.87</b>	<b>\$6,094,793.55</b>	<b>\$2,473,080.68</b>	<b>\$819,041.19</b>	<b>\$841,769.63</b>	<b>\$22,728.44</b>

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