

**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 2024, Fiscal Period 02**

**180 - Opp City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$11,149,328.00	\$1,871,337.52	(\$9,277,990.48)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$80.00	\$80.00	\$3,141,633.00	\$515,543.63	(\$2,626,089.37)
Local Sources	\$3,036,225.00	\$728,233.50	(\$2,307,991.50)	\$593,105.00	\$124,112.33	(\$468,992.67)
Other Sources	\$43,800.00	\$13,375.40	(\$30,424.60)	\$37,000.00	\$0.00	(\$37,000.00)
<b>Total Revenues:</b>	<b>\$14,229,353.00</b>	<b>\$2,613,026.42</b>	<b>(\$11,616,326.58)</b>	<b>\$3,771,738.00</b>	<b>\$639,655.96</b>	<b>(\$3,132,082.04)</b>
<b>Expenditures</b>						
Instructional Services	\$7,713,793.62	\$1,330,106.16	\$6,383,687.46	\$1,427,528.90	\$397,067.17	\$1,030,461.73
Instructional Support Services	\$2,002,865.64	\$364,606.24	\$1,638,259.40	\$402,151.50	\$60,871.94	\$341,279.56
Operation & Maintenance Services	\$1,965,126.00	\$367,567.75	\$1,597,558.25	\$102,652.00	\$16,950.54	\$85,701.46
Auxiliary Services	\$642,464.00	\$104,080.06	\$538,383.94	\$1,333,395.00	\$292,379.54	\$1,041,015.46
General Administrative Services	\$893,794.00	\$199,281.54	\$694,512.46	\$231,289.10	\$25,560.57	\$205,728.53
Special Revenue Outlay	\$200,000.00	\$9,590.22	\$190,409.78	\$250,000.00	\$0.00	\$250,000.00
General Service	\$48,654.00	\$0.00	\$48,654.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$489,053.15	\$90,295.92	\$398,757.23	\$218,076.00	\$39,984.75	\$178,091.25
<b>Total Expenditures:</b>	<b>\$13,955,750.41</b>	<b>\$2,465,527.89</b>	<b>\$11,490,222.52</b>	<b>\$3,965,092.50</b>	<b>\$832,814.51</b>	<b>\$3,132,277.99</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$141,721.00	\$10,911.37	(\$130,809.63)	\$230,695.00	\$44,096.98	(\$186,598.02)
Other Financing Uses:	\$481,269.00	\$82,607.81	\$398,661.19	\$59,559.00	\$6,407.59	\$53,151.41
<b>Total Other Financing Sources (Uses):</b>	<b>(\$339,548.00)</b>	<b>(\$71,696.44)</b>	<b>\$267,851.56</b>	<b>\$171,136.00</b>	<b>\$37,689.39</b>	<b>(\$133,446.61)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$65,945.41)</b>	<b>\$75,802.09</b>	<b>\$141,747.50</b>	<b>(\$22,218.50)</b>	<b>(\$155,469.16)</b>	<b>(\$133,250.66)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$4,430,035.00</b>	<b>\$4,756,035.07</b>	<b>\$326,000.07</b>	<b>\$703,954.00</b>	<b>\$781,583.37</b>	<b>\$77,629.37</b>
<b>Ending Fund Balance:</b>	<b>\$4,364,089.59</b>	<b>\$4,831,837.16</b>	<b>\$467,747.57</b>	<b>\$681,735.50</b>	<b>\$626,114.21</b>	<b>(\$55,621.29)</b>

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