

**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 02**

**180 - Opp City Schools**

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$12,083,655.00	\$2,013,778.00	(\$10,069,877.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$500.00	\$80.00	(\$420.00)	\$2,370,111.00	\$579,315.09	(\$1,790,795.91)
Local Sources	\$3,332,380.00	\$636,811.47	(\$2,695,568.53)	\$551,455.00	\$125,896.46	(\$425,558.54)
Other Sources	\$255,779.00	\$10,717.20	(\$245,061.80)	\$30,000.00	\$0.00	(\$30,000.00)
Total Revenues:	\$15,672,314.00	\$2,661,386.67	(\$13,010,927.33)	\$2,951,566.00	\$705,211.55	(\$2,246,354.45)
Expenditures						
Instructional Services	\$8,837,669.31	\$1,467,465.66	\$7,370,203.65	\$1,017,656.55	\$210,752.79	\$806,903.76
Instructional Support Services	\$2,297,012.69	\$399,661.71	\$1,897,350.98	\$288,117.50	\$46,280.78	\$241,836.72
Operation & Maintenance Services	\$1,854,070.00	\$431,054.60	\$1,423,015.40	\$24,761.00	\$134,950.71	(\$110,189.71)
Auxiliary Services	\$757,232.00	\$127,688.06	\$629,543.94	\$1,480,307.00	\$292,418.27	\$1,187,888.73
General Administrative Services	\$1,008,997.10	\$150,967.40	\$858,029.70	\$81,923.45	\$14,664.39	\$67,259.06
Special Revenue Outlay	\$1,143,000.00	\$0.00	\$1,143,000.00	\$0.00	\$0.00	\$0.00
General Service	\$24,481.00	\$0.00	\$24,481.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$608,601.00	\$100,195.23	\$508,405.77	\$166,461.00	\$37,223.08	\$129,237.92
Total Expenditures:	\$16,531,063.10	\$2,677,032.66	\$13,854,030.44	\$3,059,226.50	\$736,290.02	\$2,322,936.48
Other Financing Sources (Uses)						
Other Financing Sources:	\$54,039.00	\$14,181.31	(\$39,857.69)	\$403,652.00	\$77,121.29	(\$326,530.71)
Other Financing Uses:	\$554,012.90	\$115,293.91	\$438,718.99	\$176,283.00	\$9,125.11	\$167,157.89
Total Other Financing Sources (Uses):	(\$499,973.90)	(\$101,112.60)	\$398,861.30	\$227,369.00	\$67,996.18	(\$159,372.82)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,358,723.00)	(\$116,758.59)	\$1,241,964.41	\$119,708.50	\$36,917.71	(\$82,790.79)
Beginning Fund Balance - Oct. 1:	\$3,808,540.00	\$5,648,367.15	\$1,839,827.15	\$547,937.00	\$734,567.69	\$186,630.69
Ending Fund Balance:	\$2,449,817.00	\$5,531,608.56	\$3,081,791.56	\$667,645.50	\$771,485.40	\$103,839.90

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