

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

**Exhibit F-III-A**

**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**

<b>180 - Opp City Schools</b>	<b>GENERAL</b>		<b>VARIANCE</b>	<b>SPECIAL REVENUE</b>		<b>VARIANCE</b>
	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>						
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)
<b>Total Revenues:</b>	<b>\$15,672,314.00</b>	<b>\$2,661,386.67</b>	<b>(\$13,010,927.33)</b>	<b>\$2,951,566.00</b>	<b>\$705,211.55</b>	<b>(\$2,246,354.45)</b>
<b>Expenditures</b>						
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
<b>Total Expenditures:</b>	<b>\$16,531,063.10</b>	<b>\$2,677,032.66</b>	<b>\$13,854,030.44</b>	<b>\$3,059,226.50</b>	<b>\$736,290.02</b>	<b>\$2,322,936.48</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses):</b>	<b>(\$499,973.90)</b>	<b>(\$101,112.60)</b>	<b>\$398,861.30</b>	<b>\$227,369.00</b>	<b>\$67,996.18</b>	<b>(\$159,372.82)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>						
	<b>(\$1,358,723.00)</b>	<b>(\$116,758.59)</b>	<b>\$1,241,964.41</b>	<b>\$119,708.50</b>	<b>\$36,917.71</b>	<b>(\$82,790.79)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,808,540.00</b>	<b>\$5,648,367.15</b>	<b>\$1,839,827.15</b>	<b>\$547,937.00</b>	<b>\$734,567.69</b>	<b>\$186,630.69</b>
<b>Ending Fund Balance:</b>	<b>\$2,449,817.00</b>	<b>\$5,531,608.56</b>	<b>\$3,081,791.56</b>	<b>\$667,645.50</b>	<b>\$771,485.40</b>	<b>\$103,839.90</b>

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