

**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 2025, Fiscal Period 07**

180 - Opp City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$7,348,037.19	\$0.00	\$0.00	\$61,090.00	\$0.00	\$7,409,127.19
Federal Sources	\$500.00	\$1,488,928.28	\$0.00	\$0.00	\$0.00	\$1,489,428.28
Local Sources	\$2,378,762.86	\$406,613.21	\$7,570.95	\$178,422.56	\$216,132.66	\$3,187,502.24
Other Sources	\$48,862.39	\$33,673.17	\$0.00	\$0.00	\$0.00	\$82,535.56
Total Revenues:	\$9,776,162.44	\$1,929,214.66	\$7,570.95	\$239,512.56	\$216,132.66	\$12,168,593.27
Expenditures						
Instructional Services	\$4,938,148.15	\$629,407.01	\$0.00	\$22,878.00	\$34,916.93	\$5,625,350.09
Instructional Support Services	\$1,352,138.99	\$181,468.58	\$0.00	\$0.00	\$79,398.72	\$1,613,006.29
Operation & Maintenance Services	\$1,018,994.66	\$2,813.52	\$0.00	\$33,079.00	\$14,747.98	\$1,069,635.16
Auxiliary Services	\$409,196.65	\$956,344.38	\$0.00	\$0.00	\$23,089.35	\$1,388,630.38
General Administrative Services	\$498,923.44	\$20,598.63	\$0.00	\$0.00	\$0.00	\$519,522.07
Capital Outlay	\$785,814.22	\$0.00	\$0.00	\$146,776.32	\$0.00	\$932,590.54
Debt Service	\$24,326.91	\$0.00	\$513,916.25	\$54,498.81	\$0.00	\$592,741.97
Other Expenditures	\$336,999.17	\$137,569.16	\$0.00	\$0.00	\$73,523.29	\$548,091.62
Total Expenditures:	\$9,364,542.19	\$1,928,201.28	\$513,916.25	\$257,232.13	\$225,676.27	\$12,289,568.12
Other Fund Sources (Uses)						
Other Fund Sources:	\$35,702.09	\$183,878.92	\$362,468.21	\$0.00	\$21,873.50	\$603,922.72
Other Fund Uses:	\$306,805.71	\$26,794.54	\$0.00	\$178,305.90	\$60,385.99	\$572,292.14
Total Other Fund Sources (Uses):	(\$271,103.62)	\$157,084.38	\$362,468.21	(\$178,305.90)	(\$38,512.49)	\$31,630.58
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$140,516.63	\$158,097.76	(\$143,877.09)	(\$196,025.47)	(\$48,056.10)	(\$89,344.27)
Beginning Fund Balance - October 1:	\$6,751,769.77	\$584,221.59	\$580,645.73	\$629,630.68	\$286,848.35	\$8,833,116.12
Ending Fund Balance:	\$6,892,286.40	\$742,319.35	\$436,768.64	\$433,605.21	\$238,792.25	\$8,743,771.85

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