

**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 03**

180 - Opp City Schools	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$12,580,324.00	\$3,125,873.01	(\$9,454,450.99)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,370,611.00	\$827,324.93	(\$1,543,286.07)
Local Sources	\$530,665.00	\$119,673.34	(\$410,991.66)	\$4,744,600.00	\$1,438,402.56	(\$3,306,197.44)
Other Sources	\$0.00	\$0.00	\$0.00	\$285,779.00	\$36,913.04	(\$248,865.96)
Total Revenues:	\$530,665.00	\$119,673.34	(\$410,991.66)	\$19,981,314.00	\$5,428,513.54	(\$14,552,800.46)
Expenditures						
Instructional Services	\$102,620.00	\$5,509.14	\$97,110.86	\$9,977,945.86	\$2,530,604.76	\$7,447,341.10
Instructional Support Services	\$171,871.00	\$57,112.54	\$114,758.46	\$2,757,001.19	\$721,165.49	\$2,035,835.70
Operation & Maintenance Services	\$2,600.00	\$433.31	\$2,166.69	\$2,011,431.00	\$828,954.99	\$1,182,476.01
Auxiliary Services	\$11,000.00	\$5,037.50	\$5,962.50	\$2,248,539.00	\$591,818.88	\$1,656,720.12
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,090,920.55	\$288,172.59	\$802,747.96
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,924,985.00	\$877,243.90	\$4,047,741.10
Expendable Service	\$0.00	\$0.00	\$0.00	\$915,013.40	\$268,062.41	\$646,950.99
Other Expenditures	\$116,440.00	\$58,819.04	\$57,620.96	\$891,502.00	\$256,360.32	\$635,141.68
Total Expenditures:	\$404,531.00	\$126,911.53	\$277,619.47	\$24,817,338.00	\$6,362,383.34	\$18,454,954.66
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,000.00	\$18,140.28	\$17,140.28	\$1,157,934.90	\$334,673.50	(\$823,261.40)
Other Financing Uses:	\$43,500.00	\$49,224.66	(\$5,724.66)	\$1,103,895.90	\$312,286.79	\$791,609.11
Total Other Financing Sources (Uses):	(\$42,500.00)	(\$31,084.38)	\$11,415.62	\$54,039.00	\$22,386.71	(\$31,652.29)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$83,634.00	(\$38,322.57)	(\$121,956.57)	(\$4,781,985.00)	(\$911,483.09)	\$3,870,501.91
Beginning Fund Balance - Oct. 1:	\$226,998.00	\$274,235.00	\$47,237.00	\$8,830,460.00	\$11,572,308.25	\$2,741,848.25
Ending Fund Balance:	\$310,632.00	\$235,912.43	(\$74,719.57)	\$4,048,475.00	\$10,660,825.16	\$6,612,350.16

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